

**JEFFERSON DAVIS PARISH SCHOOL BOARD**

Jennings, Louisiana

Basic Financial Statements

As of and for the Year Ended June 30, 2009

With Supplemental Information Schedules

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1/13/10

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**JEFFERSON DAVIS PARISH SCHOOL BOARD**

Jennings, Louisiana

Basic Financial Statements

As of and for the Year Ended June 30, 2009

With Supplemental Information Schedules

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## INDEPENDENT AUDITOR'S REPORT

To the Members of  
The Jefferson Davis Parish School Board  
Jennings, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jefferson Davis Parish School Board (School Board), as of and for the year ended June 30, 2009, which collectively comprise the School Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the School Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the School Board, as of June 30, 2008, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2009, on our consideration of the School Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 5 through 14 and 49 through 51, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the

methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School Board's basic financial statements. The supplemental information section which includes the combining and individual nonmajor fund financial statements, and other supplemental information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of the School Board. The combining and individual nonmajor fund financial statements, the other supplemental information schedules, and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Mike B. Gillespie, CPA, APAC*

Jennings, Louisiana  
December 15, 2009

**REQUIRED SUPPLEMENTAL INFORMATION**

**MANAGEMENT'S DISCUSSION  
AND ANALYSIS (MD&A)**

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**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**Jennings, Louisiana**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2009**

The Management's Discussion and Analysis (MD&A) of the Jefferson Davis Parish School Board is intended to provide both an overview and review of the School Board's financial activities for the fiscal year ended June 30, 2009. The intent of the MD&A is to provide a meaningful discussion to interested financial statement users of the School Board's overall financial performance taken as a whole. Therefore, it should be read in conjunction with the School Board's financial statements, the notes to the financial statements, and any related supplementary information.

The MD&A is an element of the required supplementary information specified in the Governmental Accounting Standards Board's (GASB) Statement No. 34 – *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* that was issued in June 1999. Certain comparative information between the current fiscal year (2008-2009) and the prior fiscal year (2007-2008) is required to be presented in the MD&A, and it is shown in the accompanying discussion.

**Financial Highlights For The 2008-2009 Fiscal Year**

- Net assets decreased by (\$168,612) for the fiscal year ended June 30, 2009. At June 30, 2009, the School Board's total net assets are \$38,104,372.
- The total net change in fund balance for the School Board was an increase of \$625,553 that was comprised of the following:

Decrease in General Fund	\$ (195,514)
Increase in all other governmental funds	<u>821,067</u>
Net increase in total fund balance	<u>\$ 625,553</u>

- Sales taxes collected for the General Fund stayed virtually the same for the 2008-2009 fiscal year as the previous year. The 08-09 sales taxes collected for the General Fund was \$9,075,092 compared to \$9,051,174 collected the previous year. The School Board was the beneficiary of some one-time sales taxes collected in June 2009 resulting from the installation of a new pipeline across the parish. This allowed General Fund sales taxes to keep pace with the 2007-2008 fiscal year total.
- Ad valorem taxes collected for the General Fund showed a good increase of approximately 11.0 % during 2008-2009 that was caused by an increase in property values throughout the parish.
- Sales taxes and ad valorem taxes collected for debt service by the School Board declined (9.1%) compared to what was collected the previous year.
- The largest single revenue source continues to be the Minimum Foundation Program (MFP) distribution from the State, which was approximately \$35.1 million for this fiscal year, which is an increase in funding of \$1.6 million from the previous year. The MFP

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
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funding calculation is based to a large extent upon the verified student enrollment in existence at October 1 times an applied per pupil contribution amount. The adjusted base per pupil contribution for the 2008-2009 fiscal year was \$3,855 per student, up from a per student contribution of \$3,752 for the 2007-2008 fiscal year.

- By requirement of state law, a school district has to dedicate at least half of any MFP growth funds received for the fiscal year to certificated pay raises (those positions requiring a Louisiana teaching certificate) if the average teacher salary of the district is less than the Southern Region Education Board (SREB) teacher salary average. "MFP growth funds" are defined as the excess of Level 1 and Level 2 MFP funding received in the current year over that received in the prior year. The School Board was not required to use any MFP growth funds because its teacher salary average was over the SREB average. However, they still chose to allocate \$750 per certificated teaching position from MFP growth funds. When combined with the state teacher pay raise of \$1,019 per certificated position, teacher's salaries rose by \$1,769 per year during 2008-2009.
- The School Board received a significant amount of funds from federal grant programs. The School Food Service/Child Nutrition program received approximately \$1.89 million in federal funds during 2008-2009. Title I, a program to assist the education of economically disadvantaged children, received approximately \$1.7 million during the same time period. The School Board also received federal special education funds through the IDEA program of about \$1.53 million. Other federal grants received during the year target such areas as the education of migrant children, teacher training and hiring, technology acquisition and development, vocational education, hurricane recovery, and adult education.

**Using This Annual Financial Report**

This annual financial report consists of a series of financial statements and the associated notes to those statements. These statements are organized so that the reader can understand the operations of the School Board as an entire operating entity. The Basic Financial Statements Section, consisting of the Statement of Net Assets and the Statement of Activities (see pages 16 and 17), provide highly consolidated financial information for the entire School Board taken as a whole. The Statement of Net Assets and the Statement of Activities present an aggregate view of the School Board's financial position, and they seek to answer the question, "Is the School Board as a whole better off or worse off as a result of last year's activities?" These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the basis of accounting used by most private-sector entities. All of the revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Assets and the Statement of Activities report the School Board's net assets and changes in them. You can think of the School Board's net assets, which is the difference between the assets and liabilities, as one way to measure the School Board's financial health, or financial position. Over time, increases or decreases in the School Board's net assets are one

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2009**

indicator of whether its financial health is improving or deteriorating. However, you will need to consider other non-financial factors, such as changes in the property or sales tax base within Jefferson Davis Parish, the maintenance needs and condition of the School Board's facilities, the cost of unfunded mandates passed onto the School Board, and other external factors of this nature in order to assess the overall financial health of the School Board.

The School Board's educational mission is defined as "governmental activities" in the Statement of Net Assets and the Statement of Activities. In this context, "governmental activities" represent the basic functions of the School Board, including all instructional services, support services, and child nutrition programs. These activities are primarily financed through state MFP funding, other federal and state grants, and local sales and property taxes.

The next section of the annual report is the Fund Financial Statements section, beginning on page 19 that provides a more in-depth reporting of the School Board's financial position and results of operations of the most significant funds – not the School Board as a whole. Some funds are required to be established by State law and some by bond covenants. Other funds are established to show that the School Board is meeting its legal responsibilities for the specific uses of certain taxes, grants, and other such monies. These statements as presented should be familiar to those who have read published governmental financial statements published in previous years.

The Fund Financial Statements segregate the School Board's operations into two types of funds, governmental funds and fiduciary funds. Governmental funds are established to account for most of the School Board's basic services, which focus on how money flows into and out of these funds and the balances left at year-end that are available for spending. These funds are reported under the modified accrual basis of accounting, which measures cash and all other financial assets that can be readily converted into cash. The governmental fund statements provide a detailed short-term view of the School Board's general government operations and the educational services that it provides. These statements indicate the sources and uses of funds, as well as those resources available for spending in future years. The relationship between *governmental activities*, as shown in the Statement of Net Assets and Statement of Activities, and *governmental funds* is described in a reconciliation schedule (see Statement D) in the Fund Financial Statements section.

The School Board is the trustee, or fiduciary, for the Jefferson Davis Parish sales tax collections and the school activity funds. The School Board serves as the sales tax collector for Jefferson Davis Parish and maintains sales tax collections that are due to the other taxing districts located in the parish. Also, the School Board's thirteen schools have their own operating funds that are held in trust for the operations of the schools. The Fiduciary Funds Statement of Net Assets (see Statement G) provides some information as to the amount of funds held in trust. More detail of the specific amount of funds held in trust by the sales tax collection department and the schools is provided in Schedules 10, 11-1, and 11-2 on pages 82-84.

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2009**

**The School Board As A Whole**

The total net assets of the School Board as of June 30, 2009 (as stated on the Statement of Net Assets, Statement A on page 16) were \$38.1 million, which is virtually unchanged compared to the previous year. The makeup of this amount is summarized below in Table 1.

**Table 1**  
**Net Assets of the Jefferson Davis Parish School Board**  
**June 30, 2009 and June 30, 2008**  
**(in millions)**

	<b>Governmental Activities at</b>	
	<b><u>June 30, 2009</u></b>	<b><u>June 30, 2008</u></b>
Current and other assets	\$ 37.4	\$ 37.3
Capital assets	42.8	43.8
Total assets	<u>80.2</u>	<u>81.1</u>
Long-term debt outstanding	(33.4)	(33.6)
Other liabilities	( 8.7)	(9.2)
Total liabilities	<u>(42.1)</u>	<u>(42.8)</u>
Net assets:		
Invested in capital assets, net of debt	15.2	14.6
Restricted	5.7	4.9
Unrestricted	<u>17.2</u>	<u>18.5</u>
Total net assets	<u>\$ 38.1</u>	<u>\$ 38.3</u>

Fluctuations in the amount of net assets during 2008-2009 are considered to be normal and are explained in Table 2. As reported in the Statement of Activities (Statement B on page 17), the School Board's net did not significantly change during the fiscal year ended June 30, 2009 (which is summarized in Table 2).

**Table 2**  
**Changes in Net Assets of the Jefferson Davis Parish School Board**  
**Fiscal Years Ended June 30, 2009 and June 30, 2008**  
**(in millions)**

	<b>Governmental Activities at</b>	
	<b><u>June 30, 2009</u></b>	<b><u>June 30, 2008</u></b>
<b>Revenues</b>		
Program Revenues:		
Charges for services	\$ 0.9	\$ 0.9
Operating grants and other contributions	9.4	8.7
General Revenues:		
Property taxes	6.3	6.2
Sales taxes	10.4	10.5
Other taxes	0.3	0.3

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State minimum foundation funding (MFP)	35.0	33.4
Interest and investment earnings	0.4	1.1
Miscellaneous	1.4	1.0
Total revenues	\$ 64.1	\$ 62.1
<b>Program Expenses</b>		
Instructional services	36.3	34.2
Support services	20.9	20.9
Non-instructional services	4.5	4.3
Interest on long-term debt	1.4	1.4
Depreciation expense not included above	1.2	1.3
Total expenses	\$ 64.3	\$ 62.1
<b>Increase (decrease) in net assets</b>	\$ (0.2)	\$ 0.0
Net assets, beginning balance	38.3	38.3
Net assets, ending balance	\$ 38.1	\$ 38.3

Explanations of significant differences are as follows:

- The School Board received additional MFP funds from the State of \$1.6 million 2008-2009, principally due to additional funding for salary/benefit increases.
- Operating grants and other contributions increased \$0.7 million due to the establishment of the Ensuring Literacy For All (ELFA) and the Ensuring Literacy & Numeracy For All (ENFA) programs which received approximately \$0.7 million.
- Interest income declined \$0.7 million due to the overall decline in interest rates nationwide.
- Instructional services expenses increased \$2.1 million due to the cost of increased salaries and benefits paid to certificated employees through the state mandated pay raise that was supplemented with local fund.

All other fluctuations in revenues and expenses shown in Table 2 between the 2008-2009 and the 2007-2008 fiscal years are considered normal in scope and nature.

Table 3 (see below) presents both the total cost of each of the School Board's largest categories of expenses and their related net cost (total cost less revenues generated by the activities) for both the 2008-2009 and 2007-2008 fiscal years. The presentation of the net cost shows the financial burden that was placed on the School Board's taxpayers by these functions. As reported in the Statement of Activities, the total cost of the School Board's governmental activities was \$64.3 million in fiscal year 2008-2009, however, not all of this cost was borne by the parish taxpayers. Of this amount, \$0.9 million was paid by those who used or benefited from the services rendered (for example, charges for school lunches and summer school tuition), and \$9.4 million of the cost of services was financed from federal and state grants. As a result, the

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
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taxpayers of Jefferson Davis Parish paid a net cost of \$54.0 million for K-12 public education services during fiscal year 2008-2009.

**Table 3**  
**Changes in Total Cost and Net Cost of Governmental Activities**  
**of the Jefferson Davis Parish School Board**  
**Fiscal Years Ended June 30, 2009 and June 30, 2008**  
**(in millions)**

	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	<u>06/30/09</u>	<u>06/30/08</u>	<u>06/30/09</u>	<u>06/30/08</u>
Regular education programs	\$ 23.9	\$ 22.2	\$ 22.4	\$ 21.4
Special education programs	6.3	6.1	5.2	5.0
All other instructional programs	6.1	5.8	3.0	2.5
Instructional staff support services	3.4	2.9	2.2	2.0
School administrative services	3.8	3.6	3.8	3.6
Plant operations and maintenance	5.6	6.6	5.6	6.5
Student transportation services	2.7	2.6	2.7	2.6
School food and nutrition services	4.4	4.2	1.8	1.7
Interest on long-term debt	1.4	1.4	1.4	1.4
All other programs and services	6.7	6.6	5.9	5.7
Totals	<u>\$ 64.3</u>	<u>\$ 62.0</u>	<u>\$ 54.0</u>	<u>\$ 52.4</u>

The principal reasons for cost increases from the 2007-2008 fiscal year to the 2008-2009 fiscal year were the increases in employee salaries and benefits, the influx of a significant amount of grant funds for new educational programs (such as ENFA and ELFA that were previously discussed in this MD&A).

**The School Board's Funds**

The School Board uses funds to control and manage money for particular purposes, such as dedicated expenditures of taxes or grant programs. The fund financial statements contained in this annual report allow the School Board to demonstrate its stewardship and control of resources provided by taxpayers and other entities. These statements also allow the reader to obtain more insight into the overall financial health of the School Board.

The School Board ended its fiscal year on June 30, 2009 with a total combined fund balance of \$28.9 million. Table 4 provides a summary of the makeup of the \$28.9 million by fund category:

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**Jennings, Louisiana**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2009**

**Table 4**  
**Summary of Fund Balances of the Jefferson Davis Parish School Board**  
**Fiscal Year Ended June 30, 2009**  
**(in millions)**

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total All Funds</u>
Reserved	\$ 0.5	\$ 0.1	\$ 0.0	\$ 4.2	\$ 4.8
Unreserved:					
Designated	11.0	0.0	0.0	0.0	11.0
Undesignated	<u>11.0</u>	<u>1.7</u>	<u>0.4</u>	<u>0.0</u>	<u>13.1</u>
Totals	<u>\$ 22.5</u>	<u>\$ 1.8</u>	<u>\$ 0.4</u>	<u>\$ 4.2</u>	<u>\$ 28.9</u>

The fund balance in the Capital Projects Funds represents the excess of funding received from bond sales over the amount of construction expenditures incurred to date. The districts with residual capital projects fund balance are Consolidated School District # 1 (Welsh), School District # 1 (Lake Arthur) and School District # 3 (Hathaway).

**General Fund Budgetary Highlights**

Over the course of the year, the School Board revises its budget to take into consideration any significant changes in revenues or expenditures. Louisiana Revised Statute 36:1311 requires a budget amendment if either expected revenues are less than budgetary goals by 5% or more or if anticipated expenditures are greater than budgetary goals by 5% or more. The School Board adopted the original budget on August 21, 2008. The first budget revision was adopted in February 2009, and the final budget revision was adopted on June 18, 2009.

Schedule 1, on pages 49 and 50 of this annual report, shows the School Board's original and final budgets compared with the actual operating results. The School Board did much better in its General Fund than what was originally budgeted. The School Board utilizes conservative budgeting practices in establishing its original budget. Revenues are forecasted at safe, conservative levels while expenditures are budgeted with worst-case scenarios in mind. In particular, the School Board utilizes a strict staffing formula whereby salaried positions are eliminated with declines in the amount of students, which causes a drop in state funding. This is done to ensure that the original budget of the School Board will be able to sustain its needed level of operations with anticipated available resources whose existence can be established with a reasonable amount of certainty.

A comparison of the final budget revision with the actual operating results shows that the School Board did better than budgeted. Approximately \$0.3 million was received in sales taxes due to a last-month receipt of use taxes from the installation of a pipeline across the parish. The School Board also received restricted grants-in-aid from the state that was \$0.2 million more than budgeted. The difference between final budgeted expenditures and actual expenditures was a favorable variance of approximately \$0.5 million. This resulted in a net favorable variance of

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\$1.1 million at the completion of the fiscal year. The net decrease in fund balance of (\$0.2) million will be absorbed into the beginning General Fund Balance for the 2009-2010 fiscal year.

**Capital Asset and Debt Administration**

**Capital Assets**

At June 30, 2009, the School Board had invested approximately \$46.0 million (net of accumulated depreciation) in a variety of capital assets, including land, buildings, furniture, vehicles, computers, and other such items. Table 5, shown below, summarizes the capital asset activity for the current and previous fiscal years.

**Table 5**  
**Balance in Capital Assets (net of depreciation)**  
**of the Jefferson Davis Parish School Board**  
**June 30, 2009 and 2008**  
**(in millions)**

	<u>2009</u>	<u>2008</u>
Land	\$ 1.6	\$ 1.7
Construction in Progress	0.0	0.0
Buildings	39.5	40.7
Furniture and equipment	0.7	0.7
Vehicles	1.0	0.7
Totals	<u>\$ 42.8</u>	<u>\$ 43.8</u>

The decrease in Land was caused by the sale of a small tract of land. All other changes are considered customary and normal.

**Debt**

At year-end, the School Board had \$33.7 million in long-term debt outstanding versus \$33.7 million last year. This is a 2.6 % decrease over the previous year, which is illustrated in Table 6 below:

**Table 6**  
**Outstanding Debt at Year-End of the Jefferson Davis Parish School Board**  
**June 30, 2009 and 2008**  
**(in millions)**

	<u>2009</u>	<u>2008</u>
General obligation bonds	\$ 29.2	\$ 30.7
Other post-employment benefits	1.1	0.0
Compensated absences	3.1	3.0
Totals	<u>\$ 33.4</u>	<u>\$ 33.7</u>

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This is the first year that the School Board is required to disclose the Accrued Unfunded Liability that is required by GASB Statement # 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions*. Please review the appropriate note in the Notes to the Basic Financial Statements for a full explanation of this new required disclosure. No new bond issues were sold or refinanced. The increase in compensated absences was caused by the salary increases given in the fiscal year.

**Economic Factors And Next Year's Budget**

Jefferson Davis Parish is a rural community without much in the way of an industrial or business tax base, although there has been some new industrial development in the western part of the parish which has brightened the economic forecast somewhat. The Lacassine industrial complex expansions and several new business construction projects within the business district of Jennings should combine to cause a slow to moderate growth in the local economy. As a result, the student population showed a modest increase of over 50 students for the 2009-2010 fiscal year that began July 1, 2009. We are hopeful that the new economic development will at least stabilize the enrollment for the foreseeable future. Additional students mean additional funding from the state through the MFP funding plan. To hold its costs in check, the School Board adopted a staffing formula for its school system in which the number of professional and support employees at each location is largely determined by the student count. By the terms of the staffing formula, a decrease in the number of students triggers a reduction in the number of employee positions, and vice versa should there be an increase in a school's student count. This staffing formula is largely responsible for keeping the General Fund in sound financial condition as it allows the School Board to control the amount of spending for employee salaries and benefits, which comprises approximately 87% of its total budget.

Despite encouraging news locally, the national economic recession will have a significant impact on the financial outlook of the School Board for the next few years. The southwestern Louisiana economy is not expected to be hurt as badly as other parts of the nation. Nonetheless, the recession's impact will be felt, and it is hard to predict how much or for how long the School Board's budget will be affected. Interest rates remain significantly down so far in 2009-2010, thereby causing forecasted interest revenues from investments to be far below what might be expected in normal economic times. Sales taxes have begun their expected decline due to a lack of oil and gas exploration in the area as well as a decline in automobile sales.

The bad news is that the state's revenues are heavily dependent on severance taxes from oil and natural gas extraction. The rapid decline in the state's revenue forecast for 2008-2009 and the following fiscal year due to the decrease in severance taxes will trigger a call for significant budget cuts in all state agencies, including public education, in the current year as well as for 2010-2011. This may have a definite impact on the School Board's main source of revenue, which is the Minimum Foundation program funding received from the State.

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**Jennings, Louisiana**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**June 30, 2009**

Also, increased employee benefits costs passed on to the School Board without additional funding from the State will continue to put a damper on our economic outlook. Employer retirement contribution rates for the 2010-2011 year have already been discussed that will increase employee benefits expenses to rise by about 33%. That information coupled with the normal anticipated increases in group health insurance premiums, property insurance, general liability insurance, etc will cause a strain on the School Board's General Fund to absorb these increases in the 2010-2011 budget. The School Board is actively pursuing cost-saving measures to cope with these financial burdens. The School Board administration has proven in the past that it can cope with the challenges of an adverse budget forecast, and we expect to do so again in the future.

**Contacting The School Board's Financial Management**

This annual report is designed to provide a general overview of the School Board's financial condition and operations. However, citizen groups, taxpayers, parents, students, other parish officials, investors, and creditors may desire to obtain additional details. Please either write the Director of Finance at the Jefferson Davis Parish School Board Central Office at P. O. Box 640, Jennings, Louisiana 70546 or call at (337) 824-1834 during normal business hours should you require any additional information about the material contained in this annual report.

**BASIC FINANCIAL STATEMENTS**  
**GOVERNMENT-WIDE**  
**FINANCIAL STATEMENTS (GWFS)**

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**Statement of Net Assets**  
**June 30, 2009**

**Statement A**

**ASSETS**

Cash and interest-bearing accounts	\$ 20,878,135
Restricted cash and interest-bearing accounts	573,250
Investments	11,249,839
Receivables, net	3,890,976
Inventory	526,657
Prepaid items	8,000
Deferred charges, net	298,470
Capital assets:	
Land and construction in progress	1,585,350
Exhaustible capital assets, net of depreciation	41,194,798

<b>TOTAL ASSETS</b>	<b><u>80,205,475</u></b>
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**LIABILITIES**

Accounts payable	582,134
Contracts payable	-
Payroll deductions, withholdings, and accrued salaries payable	6,381,063
Interest payable	426,556
Deposits due others	-
Deferred revenue	1,281,086
Long-term liabilities:	
Due within one year	2,427,213
Due in more than one year	31,003,051

<b>TOTAL LIABILITIES</b>	<b><u>42,101,103</u></b>
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**NET ASSETS**

Invested in capital assets, net of related debt	15,116,733
Restricted for:	
Debt service	3,790,708
Capital projects	165,011
Maintenance	1,356,106
School food service	437,435
Unrestricted	17,238,379

<b>TOTAL NET ASSETS</b>	<b><u>\$ 38,104,372</u></b>
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The accompanying notes are an integral part of this statement.

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**Statement of Activities**  
**For the Year Ended June 30, 2009**

**Statement B**

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets
<b>FUNCTIONS/PROGRAMS</b>				
Governmental activities:				
Instruction:				
Regular programs	\$ 23,926,392	\$ 106,109	\$ 1,435,858	\$ (22,384,425)
Special education programs	6,313,496		1,113,846	(5,199,650)
Vocational programs	1,597,987		100,426	(1,497,561)
All other instructional programs	4,497,347	24,000	2,945,797	(1,527,550)
Support services:				
Student services	2,929,259		296,073	(2,633,186)
Instructional staff support	3,376,807		1,184,948	(2,191,859)
General administration	1,320,647	226,767	10,218	(1,083,662)
School administration	3,823,231		10,352	(3,812,879)
Business services	779,303		50,017	(729,286)
Plant operation and maintenance	5,594,842		12,391	(5,582,451)
Student transportation services	2,698,304	10,687	9,207	(2,678,410)
Central services	409,481		144,156	(265,325)
Non-instructional services:				
Food services	4,406,795	576,135	2,053,764	(1,776,896)
Community service programs	19,545			(19,545)
Intergovernmental	64,306		64,306	-
Interest on long-term debt	1,404,958			(1,404,958)
Depreciation expense not included in other functions	1,184,135			(1,184,135)
Total Governmental Activities	<u>64,346,835</u>	<u>943,698</u>	<u>9,431,359</u>	<u>(53,971,778)</u>
General revenues:				
Taxes:				
Property taxes, levied for general purposes				2,603,726
Property taxes, levied for debt service				2,007,497
Property taxes, levied for building and repair				1,691,083
Sales taxes, levied for general purposes				9,075,092
Sales taxes, levied for debt service				1,296,384
State revenue sharing				304,512
Grants and contributions not restricted to specific purposes:				
State source: Minimum foundation program net of restricted				
School Lunch Program Revenue portion of \$43,747				35,042,322
Interest and investment earnings				380,588
Miscellaneous				1,401,962
Total general revenues				<u>53,803,166</u>
Changes in net assets				(168,612)
Net assets -beginning				38,272,984
Net assets -ending				<u>\$ 38,104,372</u>

The accompanying notes are an integral part of this statement.

**BASIC FINANCIAL STATEMENTS**  
**FUND FINANCIAL STATEMENTS (FFS)**

JEFFERSON DAVIS PARISH SCHOOL BOARD  
GOVERNMENTAL FUNDS  
Balance Sheet  
June 30, 2009

Statement C

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and interest-bearing accounts	\$ 14,737,277	\$ 6,140,858	\$ 20,878,135
Restricted cash & interest-bearing accounts	-	573,250	573,250
Investments	11,249,839	-	11,249,839
Receivables	2,556,402	1,334,574	3,890,976
Interfund receivables	996,909	167	997,076
Inventory	357,573	169,084	526,657
Prepaid items	8,000	-	8,000
<b>TOTAL ASSETS</b>	<u>29,906,000</u>	<u>8,217,933</u>	<u>38,123,933</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Accounts payable	469,855	112,279	582,134
Contracts payable	-	-	-
Payroll deductions, withholdings, and accrued salaries payable	5,733,610	647,453	6,381,063
Interfund payables	167	996,909	997,076
Deposits due others	-	-	-
Deferred revenue	1,247,129	33,957	1,281,086
<b>Total Liabilities</b>	<u>7,450,761</u>	<u>1,790,598</u>	<u>9,241,359</u>
<b>FUND BALANCES</b>			
Reserved	479,966	4,352,391	4,832,357
Unreserved:			
Designated	10,945,745	-	10,945,745
Undesignated reported in:			
General fund	11,029,528	-	11,029,528
Special revenue funds		1,658,414	1,658,414
Debt service funds		-	-
Capital projects funds		416,530	416,530
<b>Total Fund Balances</b>	<u>22,455,239</u>	<u>6,427,335</u>	<u>28,882,574</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 29,906,000</u>	<u>\$ 8,217,933</u>	<u>\$ 38,123,933</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**Reconciliation of the Governmental Funds**  
**Balance Sheet to the Statement of Net Assets**  
**June 30, 2009**

**Statement D**

**Total Ending Fund Balances - Governmental Funds (Statement C)** **\$ 28,882,574**

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.

Costs of capital assets	74,323,237	
Accumulated depreciation	<u>(31,543,089)</u>	42,780,148

Bond issue costs are not financial resources and therefore are not reported as assets in governmental funds.

Bond issue costs	449,657	
Accumulated amortization	<u>(151,187)</u>	298,470

Deferred charges on bond refundings are not financial resources and therefore are not reported as assets in governmental funds.

Deferred charges on bond refundings	390,486	
Accumulated amortization	<u>(100,549)</u>	289,937

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist of:

Bonds payable	29,470,000	
Interest payable	426,556	
Compensated absences payable (sick leave and vacations)	3,107,063	
Other post-employment benefits	<u>1,143,138</u>	(34,146,757)

**Net Assets (Statement A)** **\$ 38,104,372**

The accompanying notes are an integral part of this statement.

**JEFFERSON DAVIS PARISH SCHOOL BOARD  
GOVERNMENTAL FUNDS**

**Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended June 30, 2009**

**Statement E  
(Continued)**

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>			
Local sources:			
Taxes:			
Ad valorem taxes	\$ 2,452,722	\$ 3,698,580	\$ 6,151,302
Sales and use taxes	9,075,092	1,296,384	10,371,476
Parish contribution to retirement fund	151,004	-	151,004
Collection fees from municipalities	226,767	-	226,767
Tuition	130,109	-	130,109
Interest earnings	270,589	66,007	336,596
Food services	-	576,135	576,135
Other local revenue	889,057	128,877	1,017,934
State sources:			
Equalization	33,602,069	1,484,000	35,086,069
Restricted grants-in-aid	3,503,840	102,215	3,606,055
Revenue sharing	221,532	82,980	304,512
Other state revenues	9,298	-	9,298
Federal sources	8,731	6,197,026	6,205,757
Total Revenues	<u>50,540,810</u>	<u>13,632,204</u>	<u>64,173,014</u>
<b>EXPENDITURES</b>			
Current:			
Instruction:			
Regular programs	22,904,316	451,297	23,355,613
Special education programs	5,114,316	1,074,299	6,188,615
Vocational programs	1,474,890	81,705	1,556,595
All other instructional programs	2,857,567	1,608,855	4,466,422
Support services:			
Student services	2,561,424	249,003	2,810,427
Instructional staff support	2,412,794	873,887	3,286,681
General administration	1,177,813	121,927	1,299,740
School administration	3,691,512	54,997	3,746,509
Business services	747,688	-	747,688
Plant operation and maintenance	4,601,858	852,063	5,453,921
Student transportation services	2,791,071	16,124	2,807,195
Central services	279,602	119,937	399,539
Non-instructional services:			
Food services	324,750	4,089,119	4,413,869
Community service programs	19,545	-	19,545
Intergovernmental	-	64,306	64,306
Facilities acquisition and construction	-	5,942	5,942
Debt service:			
Principal retirement	-	1,564,000	1,564,000
Interest	-	1,380,896	1,380,896
Bond issuance and other costs	-	10,870	10,870
Total expenditures	<u>50,959,146</u>	<u>12,619,227</u>	<u>63,578,373</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON DAVIS PARISH SCHOOL BOARD**

**GOVERNMENTAL FUNDS**

**Statement of Revenues, Expenditures, and Changes in Fund Balances**

**For the Year Ended June 30, 2009**

**Statement E  
(Concluded)**

	<u>General</u>	<u>Other Governmental</u>	<u>Total Governmental</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(418,336)</u>	<u>1,012,977</u>	<u>594,641</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Indirect costs	217,612	(217,612)	-
Proceeds from sale of bonds	-	-	-
Refunding bonds issued	-	-	-
Payment to bond refunding escrow agent	-	-	-
Proceeds from hurricane damages	948	-	948
Proceeds from sale or loss of fixed assets	4,262	25,702	29,964
Total other financing sources (uses)	<u>222,822</u>	<u>(191,910)</u>	<u>30,912</u>
NET CHANGES IN FUND BALANCES	(195,514)	821,067	625,553
FUND BALANCES BEGINNING OF YEAR	<u>22,650,753</u>	<u>5,606,268</u>	<u>28,257,021</u>
FUND BALANCES END OF YEAR	<u>\$ 22,455,239</u>	<u>\$ 6,427,335</u>	<u>\$ 28,882,574</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**Reconciliation of the Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance of Governmental Funds to the Statement of Activities**  
**For the Year Ended June 30, 2009**

**Statement F**

**Total Net Change in Fund Balances - Governmental Funds (Statement E)** **\$ 625,553**

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeds capital outlays in the period:

Depreciation expense	(1,457,507)	
Capital outlays	<u>506,489</u>	(951,018)

The net effect of various transactions involving capital assets (ie., sales, trade-ins, adjustments, and contributions) is to decrease net assets		(67,000)
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Long-term debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. Post-employment benefits are not reported in governmental fund financial statements. The net amount of these transactions for the current year were as follows:

General obligation debt repayments to bondholders	1,564,000	
Change in Other post-employment benefits liability	<u>(1,143,138)</u>	420,862

In the statement of activities, certain operating expenses - compensated absences (sick leave and vacations) - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, sick leave and vacation pay earned exceeded the amounts used as follows:

Compensated absences used / paid	316,209	
Compensated absences earned	<u>(489,154)</u>	(172,945)

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. The additional interest reported in the statement of activities is the net result of two factors as follows:

Decrease (Increase) in accrued interest payable	27,761	
Amortization of bond issue cost and deferred charges on refundings	<u>(51,825)</u>	(24,064)

**Change in Net Assets of Governmental Activities (Statement B)** **\$ (168,612)**

The accompanying notes are an integral part of this statement.

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**FIDUCIARY FUNDS**  
**Statement of Fiduciary Net Assets**  
**June 30, 2009**

**Statement G**

	<u>Total Agency Funds</u>
<b>ASSETS</b>	
Cash and interest-bearing accounts	\$ 1,859,163
Non-negotiable certificates of deposits	-
<b>TOTAL ASSETS</b>	<u>\$ 1,859,163</u>
<b>LIABILITIES</b>	
Due to other governments	\$ 813,506
Deposits due others	1,045,657
<b>TOTAL LIABILITIES</b>	<u>\$ 1,859,163</u>

The accompanying notes are an integral part of this statement.

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**JEFFERSON DAVIS PARISH SCHOOL BOARD  
NOTES TO THE BASIC FINANCIAL STATEMENTS**

**INTRODUCTION**

The Jefferson Davis Parish School Board (the School Board) was created by Louisiana Revised Statute (R.S.) 17:51 to provide public education for the children within Jefferson Davis Parish. The School Board is authorized by R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The School Board is comprised of 13 members who are elected from 13 districts for terms of four years.

The school system is comprised of a central office, 14 schools, and 4 educational support facilities (Lunch Service Warehouse, Media Center, Pupil Appraisal Center, and Technology & Maintenance Center). Enrollment as of May, 2008 was approximately 5,912 regular and special education students. The School Board employs approximately 850 people, providing instructional and ancillary support such as general administration, repair and maintenance, food services, bus transportation, etc. The regular school term normally begins in late August and ends in late May.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

Governmental Accounting Standards Board (GASB) Statement 14, *The Financial Reporting Entity*, establishes criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under the provisions of GASB Statement 14, the School Board is considered a *primary government*, since it is a special-purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement No. 14, fiscally independent means that the School Board may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. Based on the criteria of GASB Statement 14, the School Board has no *component units*, defined as other legally separate organizations for which the elected School Board members are financially accountable, which are required to be included in the accompanying financial statements.

**B. Basis of Presentation**

**Government-Wide Financial Statements**

The government-wide financial statements (GWFS) report information on all of the nonfiduciary activities of the School Board. For the most part, the effect of interfund activity has been removed from these statements.

The statement of net assets presents information on all of the School Board's assets and liabilities, with the difference between the two reported as net assets. Over time, increases and decreases in net assets may serve as a useful indicator of whether the financial position of the School Board is improving or deteriorating.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses of other functions are not allocated to those functions but are reported separately in the statement of activities. Depreciation expense which can be specifically identified by function is included in the direct expense of each function. The School Board reports all

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**

building depreciation separately as an unallocated indirect expense since most of the buildings serve more than just a few functions. Interest on long-term bonded debt is considered an indirect expense and is reported separately on the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

**Fund Financial Statements**

Separate fund financial statements (FFS) are provided for governmental funds and fiduciary funds, even though the latter are excluded from the GWFS. Major individual governmental funds are reported as separate columns in the fund financial statements. The accounts of the School Board are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The various funds are summarized by type in the financial statements. The following fund types are used by the School Board:

**Governmental Funds.** Governmental funds are those through which most governmental functions of the School Board are financed. The acquisition, use, and balances of the School Board's expendable financial resources and the related liabilities are accounted for through governmental funds. The School Board reports the following major governmental funds:

*General Fund* – The General Fund is the general operating fund of the School Board. It is used to account for all financial resources except those required to be accounted for in another fund.

Additionally the School Board reports nonmajor funds in the following fund types:

*Special Revenue Funds* – are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

*Debt Service Funds* – are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. These funds receive dedicated ad valorem taxes and a dedicated portion of sales taxes paid to the School Board.

*Capital Projects Funds* – account for financial resources received and used for the acquisition, construction, or improvement of major capital facilities not reported in other governmental funds.

**Fiduciary Funds.** Fiduciary funds account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the School Board. Fiduciary funds include:

*Agency Funds* – The Agency Funds are used to account for assets held by the School Board as an agent for other parties. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The *School Activity Agency Fund* accounts for monies collected by students and school personnel for school or school-related purposes and the *Sales and Use Tax Agency Fund* accounts for the collection of sales and use taxes, which are accumulated and distributed monthly for several other governmental agencies, the General Fund, and the Sales Tax District No. 1 Debt Service Fund.

**JEFFERSON DAVIS PARISH SCHOOL BOARD  
NOTES TO THE BASIC FINANCIAL STATEMENTS**

**C. Basis of Accounting and Measurement Focus**

**Government-Wide Financial Statements (GWFS)**

The statement of net assets and the statement of activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirement of GASB Statement 33, *Accounting and Financial Reporting for Non-exchange Transactions*.

**Fund Financial Statements (FFS)**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decrease (expenditures and other financing uses) in net current assets.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The governmental funds (General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds) are maintained on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., when both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose the School Board considers revenues to be "available" if they are collected within 60 days of the end of the current fiscal period.

Revenues which are susceptible to accrual are ad valorem taxes, sales taxes and investment income. Food services and miscellaneous other revenues are recorded as revenues when earned. Entitlements and shared revenues (which include state equalization and state revenue sharing) are recorded as unrestricted grants-in-aid at the time of receipt or earlier if the susceptible to accrual criteria are met. For other intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met. In reimbursement-type programs, monies must be expended on a specific purpose or project before any amounts will be paid to the School Board; therefore, revenues are recognized based upon the expenditures recorded. In other programs in which monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements, the resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is the principal and interest on general long-term debt which is recognized when due. As of year end, all instructional related salaries for July and August related to nine-month contracted employees who are paid over twelve months have been accrued because the salaries have been earned but not paid.

Compensated absences are recognized as expenditures when the benefit earned by the employee has matured. The matured liability for compensated absences, which includes salary and salary related payments, is reported in the associated fund.

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**

Transfers between funds that are not expected to be repaid, long-term debt proceeds, proceeds from capital lease transactions, proceeds from sale of fixed assets, and debt extinguishments are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

**D. Cash and Interest-bearing Deposits**

Cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the School Board. Under state law and under Board's deposit policy, the School Board may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**E. Investments**

Investments are limited by R.S. 33:2955 and the Board's investment policy. The Board's investment policy allows funds which are available for investment and above immediate cash requirements to be invested in statutorily sanctioned investments including direct U.S. Treasury obligations, bonds, debentures, notes issued by or guaranteed by federal agencies, or certificates, or time certificates of deposit in any bank domiciled or having a branch office in Louisiana or any other federally insured investment. Statutorily sanctioned investments also include funds invested with external local government investment pools such as Louisiana Asset Management Pool and the Louisiana State Treasury's Education Excellence Fund. Investments of the Board shall be guided by the following:

- 1) Cash management and investment activities shall be conducted in a manner consistent with prudent business practices applied by governmental entities and shall be in compliance with applicable statutes.
- 2) Funds as determined by the chief financial officer to be in excess of immediate cash requirements shall be invested only in statutorily permitted obligations.
- 3) Appropriate emphasis in making any investment shall be as follows: a.) first priority shall be to ensure safety of the principal amount. b.) second priority shall be to ensure liquidity of funds to meet all obligations of the Board. c.) third priority shall be the yield of investments.

When investments are present in the financial statements they are reflected at fair value except for the following which are permitted per GASB Statement 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*:

- 1) Investments in *nonparticipating* interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure. Interest-earning investment contracts include time deposits with financial institutions (such certificates of deposit), repurchase agreements, and guaranteed investment contracts.
- 2) Money-market investments and *participating* interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less are reported at amortized cost. Money market investments are short-term, highly liquid debt instruments that include U.S. Treasury obligations.

**JEFFERSON DAVIS PARISH SCHOOL BOARD  
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**F. Short-term Interfund Receivables /Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as interfund receivables/payables on the FFS balance sheet. Short-term interfund loans are also classified as interfund receivables/payables.

**G. Elimination and Reclassifications**

In the process of aggregating data for the statement of net assets and the statement of activities, some amounts reported as interfund activity and balances in the FFS were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

**H. Inventories**

Inventories in the General Fund consist of materials and supplies. Inventory of the School Lunch Special Revenue Fund consists of food purchased by the School Board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. In the FFS and GWFS inventories of governmental funds are accounted for using the consumption method in which expenditures are recognized as inventory is used. Unused commodities at June 30<sup>th</sup> are reported as deferred revenues. All purchased inventory items are valued at cost (first-in, first-out) and commodities are assigned values based on information provided by the United States Department of Agriculture.

**I. Capital Assets**

Capital assets are recorded at historical cost or estimated historical cost for assets where actual historical cost is not available and depreciated over their estimated useful lives. Donated capital assets are recorded in the GWFS, but not in the FFS, at their estimated fair value at the date of donation. Effective July 1, 2007 the School Board increased the threshold level for capitalization from \$1,000 to \$5,000. Capital assets are reported in the GWFS, but not reported in the FFS, since they do not represent available current resources. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Capital assets have not been assigned a salvage value because management feels that the salvage value is immaterial. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset lives are not capitalized. Straight-line depreciation is calculated based on the following estimated useful lives:

Buildings	25-50 years
Furniture and equipment	5-20 years
Vehicles	8 years

The School Board does not possess any material amounts of infrastructure capital assets, such as roads and bridges.

**J. Deferred Revenue**

Deferred revenues represent monies that have been received before the incurrence of eligibility requirements necessary for revenue recognition. In subsequent periods, when the School Board has met

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established eligibility requirements, the liability for deferred revenues is removed from the balance sheet and revenue is recognized. The following is a summary of deferred revenues at year end:

	General Fund	Other Nonmajor Governmental	Total
State Education Excellence Funds	\$ 1,247,129	\$ -	\$ 1,247,129
Unused commodity inventory -USDA	-	33,957	33,957
	<u>\$ 1,247,129</u>	<u>\$ 33,957</u>	<u>\$ 1,281,086</u>

**K. Compensated Absences**

The Board has the following policies relating to vacation, sick, and sabbatical leave:

- 1) Vacation – Professional employees on a twelve month basis who have been in the parish system for ten or more calendar years, earn a three week vacation each calendar year, subject to approval by the Superintendent. All other twelve month professional employees are eligible for a two week vacation, provided they have been employed in the system for at least one calendar year. Vacation time can not be accumulated from year to year. Employees who terminate employment will be paid their daily rate of regular pay for all days of unused vacation leave to which the employee is entitled within the current calendar year.
- 2) Sick Leave – Employees are granted from ten to eighteen days of sick leave each year depending on classification and month employed during first year. Such leave, when not used, shall be allowed to accumulate to the credit of the employee without limitation. Upon retirement or death, employees are paid for any unused sick leave up to a maximum of twenty-five days at their current daily rate of pay. Under Louisiana Teachers' Retirement System and the Louisiana School Employees' Retirement System, all unpaid sick leave is used in the retirement benefit computation as earned service.
- 3) Sabbatical Leave - Sabbatical leave may be granted for medical reasons and for professional and cultural improvement. Any employee with a teaching certificate and any social worker or school psychologist who holds a valid auxiliary certificate in school work or school psychology is entitled, subject to approval by the Board, to one semester of sabbatical leave after three years of continuous service or two semesters of sabbatical leave after six or more years of continuous service.

Only unused vacation leave to which the employee is entitled within the current calendar year is accrued as a liability at fiscal year end. An accrual for sick leave is made based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments. Sabbatical leave is not accrued since it is considered leave for service during the period of the leave and therefore not a liability reportable in advance of the sabbatical pursuant to GASB Statement 16, *Accounting for Compensated Absences*.

In the FFS, the matured (the amount that is expected to be paid with current financial resources) liability for compensated absences, which includes salary and salary related payments, is reported in the fund from which the employees who have accumulated leave are paid. The amount not expected to be paid with current resources is not reported in the FFS. The entire compensated absence liability is reported in the GWFS.

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**L. Long-Term Liabilities**

In the GWFS, long-term debt and other long-term obligations are reported as liabilities in the statement of net assets. Bond discounts and issuance costs are deferred and amortized over the life of the bonds.

Long-term debt for governmental funds is not reported as liabilities in the FFS. The debt proceeds are reported as other financing sources and the payment of principle and interest is reported as expenditures. Governmental fund types recognize bond discounts and issuance costs during the current period. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

**M. Restricted Net Assets**

For government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either:

- 1) Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
- 2) Imposed by law through constitutional provisions or enabling legislation.

When both restricted and unrestricted resources are available for use, it is the School Board's policy to use restricted resources first, then unrestricted resources as they are needed.

**N. Fund Equity of Fund Financial Statements**

In the FFS, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans for future use of financial resources that are subject to change.

**O. Extraordinary and Special Items**

Extraordinary items, although not present in the accompanying financial statements, are transactions or events that are both unusual in nature and infrequent in occurrence. Special items reported in the accompanying financial statements are transactions or events within the control of the School Board, which are either unusual in nature or infrequent in occurrence.

**P. Interfund Transactions**

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as operating transfers in the FFS.

**Q. Sales Taxes**

Sales taxes are collected on a monthly basis by the Board's Sales Tax Department. The School Board receives sales tax revenue from the following three sales taxes:

- 1) An ordinance dated December 2, 1965, which was approved by the voters of the parish authorizes the Board to collect, for an indefinite period beginning January 1, 1966, a 1% sales and use tax to be used exclusively to supplement other revenues available to the Board for

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payment of salaries of teachers and for operating expenses of schools including payment of salaries of other personnel employed in addition to teachers.

- 2) Another ordinance dated April 29, 2006, was approved by the voters of the parish authorizing the Board to collect, for a period of ten years from December 1, 2007, an additional 1% sales and use tax to be used to supplement other revenues available to the Board for payment of salaries of teachers and for operating expenses of schools including payment of salaries of other personnel employed in addition to teachers.
- 3) An additional ordinance dated September 13, 2001, was approved by the voters of School District No.2 authorizing the Board to collect, for a period of 25 years from January 1, 2002, an additional ½% sales and use tax to be used to pay a portion of the costs of constructing and improving public school buildings and facilities, acquiring land, equipment, and furnishings and/or use the proceeds of the tax to pay any bonded or funded indebtedness of the District.

**R. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, expenses, and other financing sources and uses during the reporting period. Actual results could differ from those estimates.

**S. Restricted Cash**

A certain amount of sales taxes collected in the Sales Tax District No. 1 Debt Service Fund has been set aside, pursuant to bond covenants, in a separate bank account as a reserve for future debt service payments.

**2. EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

The following individual funds had actual expenditures over budgeted expenditures for the year ended June 30, 2009:

Fund	Original Budget	Final Budget	Actual	Unfavorable Variance
Special Revenue Funds:				
School District #5 Maintenance	\$ 50,978	\$ 65,815	\$ 70,972	\$ (5,157)
School District #8 Maintenance	85,966	104,376	108,145	(3,769)
School Food Service	4,015,009	4,046,144	4,089,119	(42,975)
Migrant Education	159,046	147,219	151,844	(4,625)
Title II	676,215	610,606	631,894	(21,288)

Pursuant to Louisiana Budget Act, none of the above unfavorable variances are considered noncompliance since they fall below the five percent adverse variance statutory threshold, meet the less than \$500,000 of anticipated expenditure amount exception, or they are contained in expenditure driven revenue recognition funds such as Federal grant expenditure reimbursement programs.

**3. LEVIED TAXES**

The School Board levies taxes on real and business personal property located within Jefferson Davis Parish's boundaries. Property taxes are levied by the School Board on property values at January 1 assessed by the Jefferson Davis Parish Tax Assessor and approved by the State of Louisiana Tax Commission upon submission of the tax roll.

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
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The Jefferson Davis Parish Sheriff's Office bills and collects property taxes for the School Board. Collections are remitted to the School Board monthly:

<u>Property Tax Calendar</u>	
Assessment date	January 1 <sup>st</sup>
Levy date	Not later than June 1 <sup>st</sup>
Tax bills mailed	On or about November 15 <sup>th</sup>
Due date	December 31 <sup>st</sup>
Penalties and interest are added	January 1 <sup>st</sup>
Lien date	January 1 <sup>st</sup>
Tax sale – delinquent property	During June

Assessed values are established by the Jefferson Davis Parish Tax Assessor each year on a uniform basis at the following ratios of assessed value to fair market value:

10% land	15% machinery
10% residential improvements	15% commercial improvements
15% industrial improvements	25% public service properties, excluding land

A revaluation of all property is required to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 2008. Total assessed value was \$191,313,490 for the calendar year 2008. Louisiana State law exempts the first \$75,000 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was \$44,746,180 of the assessed value in calendar year 2008. The following is a summary of authorized and levied (tax rate per \$1,000 assessed value) ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parish-wide Taxes:			
Constitutional	6.48	6.48	Statutory
Special School	10.77	10.77	2017
School District No. 1:			
Maintenance	10.66	10.66	2012
Maintenance-Special	7.71	7.71	2009
Bonds	11.00	11.00	2024
School District No. 2:			
Maintenance	11.85	11.85	2012
Bonds	16.00	16.00	2021
School District No. 3:			
Maintenance	14.00	14.00	2010
Bonds	11.00	11.00	2020
School District No. 5:			
Maintenance	4.02	4.02	2012
Bonds	6.00	6.00	2021
School District No. 8:			
Maintenance	8.61	8.61	2012
Bonds	9.20	9.20	2019
School District No. 22 (Allen Parish also):			
Maintenance	11.89	11.89	2012

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
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Bonds	19.25	19.25	2020
Consolidated School District No. 1			
Maintenance	11.66	11.66	2012
Bonds	19.25	19.25	2019

**4. DEPOSITS – CASH AND INTEREST-BEARING DEPOSITS**

At year end, the Board has cash and interest-bearing deposits (book balances) totaling \$23,310,548 as follows:

<u>Deposit Type</u>	Governmental Activities	Fiduciary Funds	Total
Interest-bearing demand deposits	\$ 21,451,385	\$ 1,569,348	\$ 23,020,733
Non-negotiable certificates of deposits	-	289,815	289,815
Other	-	-	-
Total	\$ 21,451,385	\$ 1,859,163	\$ 23,310,548

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Custodial credit risk is the risk that in the event of a bank failure, the School Board's deposits may not be returned to it. The School Board's deposit policy for custodial credit risk requires that all uninsured deposits must be secured with acceptable collateral as defined in LRS 38:1221 valued at market. As of June 30, 2009, the School Board had deposits (collected bank balances) totaling \$24,957,629, which includes \$2,627,081 in fiduciary funds. Of these bank deposit balances, None of which were exposed to custodial credit risk as follows: Uninsured and collateral held by pledging bank's agent not in the School Board's name \$0.

Even though the pledged securities are considered subject to custodial credit risk under the provisions of GASB Statement 40, *Deposits and Investment Risk Disclosures*, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the school board that the fiscal agent has failed to pay deposited funds upon demand.

**5. INVESTMENTS**

The School Board participates in the Louisiana Asset Management Pool, Inc. (LAMP), which is an external local government investment pool. In accordance with GASB Statement 40, *Deposits and Investment Risk Disclosures*, the investment in LAMP at year end is excluded from custodial credit risk disclosures provided by this statement because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. The corporation is governed by a board of directors comprising the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPA's. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment

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for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. As of year end, the Board's investment in LAMP was rated AAAM by Standard & Poor's.

The School Board also participates in the Louisiana State Treasury's Education Excellence Fund (EEF), which is a special fund, similar to an external local government investment pool, established within the Millennium Trust, a special permanent trust of the State of Louisiana, pursuant to the Louisiana Constitution Article 7, Section 10.8. In accordance with GASB Statement 40, *Deposits and Investment Risk Disclosures*, the investment in EEF at year end is excluded from custodial credit risk disclosures provided by this statement because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. The EEF is administered by the Louisiana State Treasury through an investment agreement pursuant to La. R.S. 39:99. Only school boards that have executed investment agreements pursuant to La. R.S. 39:99 have an investment interest in the fund's pool of assets. Pursuant to La. R.S. 39:99 C (1), the State guarantees the principal invested in this fund by the school board. The primary objective of the EEF is to provide a safe environment for the placement of certain local school board monies associated with tobacco company settlements. The monies invested in EEF by the treasurer, are done so with the same authority and subject to the same restrictions as the Louisiana Education Quality Trust Fund pursuant to La. R.S. 17:3803. According to Louisiana Constitution Article 7, Section 10.8 (C)(g) no funds may be distributed to the School Board from the EEF until an annual plan has been submitted and receives both legislative and Department of Education approval as provided by law. As a result, the monies invested in this fund along with any accumulated investment earnings have been recorded as deferred revenues by the School Board. As of year end, the Board's investment in EEF was unrated with respect to credit quality.

The fair value of the position in these pools are the same as the value of the pool shares.

At fiscal year-end, the Board's investment balances were as follows:

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
Investments not subject to custodial credit risk classification:		
Louisiana Asset Management Pool	\$ 10,002,710	\$ 10,002,710
Louisiana State Treasurer Education Excellence Fund	1,247,129	1,247,129
Total Investments	<u>\$ 11,249,839</u>	<u>\$ 11,249,839</u>

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**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**6. RECEIVABLES**

The receivables at year end for the School Board's major and nonmajor funds are as follows:

<u>Class of Receivable</u>	<u>General Funds</u>	<u>Other Nonmajor Governmental</u>	<u>Total</u>
Taxes:			
Ad valorem	\$ 26,770	\$ 149,944	\$ 176,714
Sales and use	1,233,763	-	1,233,763
Intergovernmental:			
State	1,244,464	1,182,270	2,426,734
Local	-	-	-
Other	51,405	2,360	53,765
Total	\$ <u>2,556,402</u>	\$ <u>1,334,574</u>	\$ <u>3,890,976</u>

There were no allowances for uncollectible accounts as of year end.

**7. CAPITAL ASSETS**

A summary of changes in capital assets is as follows:

	<u>Balance Beginning</u>	<u>Adjustments</u>	<u>Additions/ Reclasses</u>	<u>Dispositions</u>	<u>Balance Ending</u>
Capital assets not being depreciated:					
Land	\$ 1,652,350	-	-	67,000	1,585,350
Construction in progress	-	-	-	-	-
Total capital assets not being depreciated	<u>1,652,350</u>	<u>-</u>	<u>-</u>	<u>67,000</u>	<u>1,585,350</u>
Capital assets being depreciated:					
Buildings and improvements	67,972,420	-	19,085	-	67,991,505
Furniture and equipment	1,677,309	-	49,975	-	1,727,284
Transportation equipment	<u>2,710,105</u>	<u>-</u>	<u>437,428</u>	<u>128,435</u>	<u>3,019,098</u>
Total capital assets being depreciated	<u>72,359,834</u>	<u>-</u>	<u>506,488</u>	<u>128,435</u>	<u>72,737,887</u>
Less accumulated depreciation for:					
Buildings and improvements	27,311,117	-	1,131,733	-	28,442,850
Furniture and equipment	941,573	-	131,298	-	1,072,871
Transportation equipment	<u>1,961,327</u>	<u>-</u>	<u>194,476</u>	<u>128,435</u>	<u>2,027,368</u>
Total accumulated depreciation	<u>30,214,017</u>	<u>-</u>	<u>1,457,507</u>	<u>128,435</u>	<u>31,543,089</u>
Total capital assets being depreciated, net	<u>42,145,817</u>	<u>-</u>	<u>(951,019)</u>	<u>-</u>	<u>41,194,798</u>
Capital assets, net	\$ <u>43,798,167</u>	<u>-</u>	<u>(951,019)</u>	<u>67,000</u>	<u>42,780,148</u>

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Depreciation expense and adjustments were charged to governmental activities as follows:

	<u>Depreciation</u>	<u>Adjustments</u>	<u>Dispositions</u>	<u>Total</u>
Instruction:				
Regular instruction	\$ 65,390	-	-	65,390
Special educational instruction	2,800	-	-	2,800
Vocational instruction	2,964	-	-	2,964
All other instructional programs	1,552	-	-	1,552
Support services:				
Pupil support services	-	-	-	-
Instructional staff	753	-	-	753
General administration	-	-	-	-
School administration	-	-	-	-
Business services	2,922	-	-	2,922
Operational and maintenance	50,687	-	-	50,687
Student transportation	181,067	-	(1,506)	179,561
Central services	-	-	-	-
Non-instructional services:				
Food services	27,761	-	(21,225)	6,536
Unallocated building depreciation	1,121,611	-	62,524	1,184,135
Total depreciation expense	\$ <u>1,457,507</u>	<u>-</u>	<u>39,793</u>	<u>1,497,300</u>

## 8. RETIREMENT SYSTEMS

Substantially all employees of the School Board are members of two statewide retirement systems. In general, professional employees (such as teachers and principals) and lunchroom workers are members of the Teachers' Retirement System of Louisiana; other employees, such as custodial personnel and bus drivers, are members of the Louisiana School Employees' Retirement System. These systems are cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan follows:

### A. Teachers' Retirement System of Louisiana (TRS)

**Plan Description.** The TRS consists of three membership plans: Regular Plan, Plan A, and Plan B. The TRS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The TRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRS. That report may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (225) 925-6446.

**Funding Policy.** Plan members are required to contribute 8.0%, 8.0%, and 8.0% of their annual covered salary for the Regular Plan and Plan A, and 5.0%, 5.0%, and 5.0% for Plan B, for 2009, 2008, and 2007 respectively. The School Board is required to contribute at an actuarially determined rate. The current rate is 15.5%, 16.6%, and 15.8% of annual covered payroll for the three membership plans, respectively. Member contributions and employer contributions for the TRS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's employer contribution for the TRS, as provided by state law, is funded by the State of Louisiana through

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annual appropriations, by deductions from local ad valorem taxes, and by remittances from the school board.

The School Board's contributions to the TRS for the years ending June 30, 2009, 2008, and 2007, were \$4,768,457, \$4,663,335, and \$4,027,347, respectively, equal to the required contributions for each year.

**B. Louisiana School Employees' Retirement System (LASERS)**

**Plan Description.** The LASERS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The LASERS issues a publicly available financial report that includes financial statements and required supplementary information for the LASERS. That report may be obtained by writing to the Louisiana School Employees' Retirement System, Post Office Box 44516, Baton Rouge, Louisiana 70804, or by calling (225) 925-6484.

**Funding Policy.** Plan members are required to contribute 7.5% of their annual covered salary to the plan for 2009, 2008, and 2007 respectively. The School Board was required to contribute 17.8% of covered employees' salaries for 2009, 18.1% for 2008, and 19.6% for 2007. The School Board's contribution to LASERS for 2009, 2008, and 2007 amounted to \$461,127, \$454,345, and \$432,297 which equaled the required contribution. Member contributions and employer contributions for the LASERS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee.

**9. COMPENSATED ABSENCES**

At year end, employees of the Board have accumulated and vested \$3,107,063 of employee leave benefits, which was computed in accordance with GASB *Codification Section C60*.

**10. LONG-TERM LIABILITIES**

The following is a summary of long-term liability activity for the year end:

	Balance			Balance	
	Beginning	Additions	Reductions	Ending	Due Within One Year
Compensated absences	\$ 2,934,118	\$ 489,154	\$ 316,209	\$ 3,107,063	\$ 773,213
General obligation bonds	31,034,000	-	1,564,000	29,470,000	1,654,000
Other post-employment benefits	-	3,955,892	2,812,754	1,143,138	-
Less deferred amount on bond refunding	(316,296)	-	(26,359)	(289,937)	-
Governmental activity long-term liabilities	\$ 33,651,822	\$ 4,445,046	\$ 4,666,604	\$ 33,430,264	\$ 2,427,213

Payments on general obligation bonds payable that pertain to the School Board's governmental activities are made by the debt service funds. The compensated absences are liquidated by the fund where the salary costs originated.

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**NOTES TO THE BASIC FINANCIAL STATEMENTS**

The School Board issued \$3,310,000 of general obligation refunding bonds during fiscal 2005 to provide resources to purchase non-callable direct general obligations of the United States of America that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments related to \$2,965,000 of Series 2000 General Obligation Bonds of Consolidated School District No. 1. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net assets. The reacquisition price exceeded the net carrying amount of the old debt by \$322,070. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which is the same as the life of the new debt issued. This advance refunding was undertaken to reduce total debt service payments over the next fifteen years by \$221,027 and resulted in an economic gain of \$160,396.

The School Board issued \$1,050,000 of general obligation refunding bonds during fiscal 2007 to provide resources to purchase non-callable direct general obligations of the United States of America that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments related to \$990,000 of Series 2000 General Obligation Bonds of School District No. 8. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net assets. The reacquisition price exceeded the net carrying amount of the old debt by \$68,415. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which is the same as the life of the new debt issued. This advance refunding was undertaken to reduce total debt service payments over the next fourteen years by \$64,473 and resulted in an economic gain of \$47,505.

All School Board bonds outstanding at year end are general obligation bonds. The following table lists the pertinent information on each outstanding issue:

<u>Date of Issuance</u>	<u>School District Number</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Original Amount of Issue</u>	<u>Interest to Maturity</u>	<u>Principal Outstanding</u>	<u>Funding Source</u>
12/1/05	1	Mar-25	4.00 to 5.00	1,000,000	302,413	870,000	Ad Valorem
3/1/05	1	Mar-25	3.65 to 4.50	2,000,000	727,290	1,795,000	Ad Valorem
4/1/02	2	Mar-22	4.20 to 5.20	10,000,000	2,729,752	7,720,000	Ad Valorem & Sales Tax
3/1/03	2	Mar-23	3.80 to 4.80	7,000,000	1,950,800	5,600,000	Ad Valorem & Sales Tax
2/1/04	2	Feb-24	4.25 to 5.25	7,000,000	2,501,462	5,950,000	Sales Tax
10/1/98	3	Feb-10	4.8	268,000	1,728	36,000	Ad Valorem
6/1/01	3	Mar-21	4.25 to 6.00	545,000	134,203	395,000	Ad Valorem
8/1/02	5	Mar-22	4.70 to 5.70	1,000,000	293,070	760,000	Ad Valorem
5/1/00	8	Mar-20	6.30 to 5.75	1,500,000	3,710	70,000	Ad Valorem
7/27/06	8	Mar-20	4.25 to 4.25	1,050,000	297,585	1,029,000	Ad Valorem
9/1/01	22	Mar-21	4.25 to 6.00	2,600,000	653,108	1,865,000	Ad Valorem
7/1/00	C1	Mar-10	5.50 to 6.50	4,500,000	11,550	210,000	Ad Valorem
5/15/05	C1	Mar-20	3.00 to 4.00	3,310,000	822,780	3,170,000	Ad Valorem
					<u>\$10,429,451</u>	<u>\$29,470,000</u>	

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**

At year end, the School Board has accumulated \$4,086,842 in the debt service funds for future debt requirements. The future requirements to amortize bond debt are as follows:

Year Ending June 30,	Principal	Interest	Total
2010	\$ 1,654,000	\$ 1,302,859	\$ 2,956,859
2011	1,713,000	1,223,604	2,936,604
2012	1,792,000	1,146,541	2,938,541
2013	1,881,000	1,071,875	2,952,875
2014	1,966,000	993,964	2,959,964
2015-2019	11,418,000	3,633,566	15,051,566
2020-2024	8,881,000	1,049,752	9,930,752
2025	165,000	7,290	172,290
	<u>\$ 29,470,000</u>	<u>\$ 10,429,451</u>	<u>\$ 39,899,451</u>

In accordance with R.S. 39:562 (L), the School Board is legally restricted from incurring long-term bonded debt in excess of 50% of the assessed value of taxable property. At year end, the parish-wide statutory limit is \$73,283,655 and outstanding bonded debt totals \$29,470,000.

**11. OTHER INDIVIDUAL FUND DISCLOSURES (FFS Level Only)**

**A. Interfund Receivables and Payables**

Due From	Due To		Total
	General Funds	Other Nonmajor Governmental	
Bond District #22	\$ -	\$ 64	\$ 64
Maintenance District #22	-	103	103
IDEA-Preschool	9,981	-	9,981
Other Federal Funds	62,439	-	62,439
IDEA	263,456	-	263,456
Title I	306,426	-	306,426
Migrant	20,007	-	20,007
Title IV Drug Free Schools	2,265	-	2,265
Title II	169,134	-	169,134
Maintenance District #2	100,000	-	100,000
School Lunch	63,201	-	63,201
	<u>\$ 996,909</u>	<u>\$ 167</u>	<u>\$ 997,076</u>

Of the balance that School Lunch owes the General Fund \$1,807 represents the remaining balance of a loan to purchase a delivery truck and computer hardware and software, and \$61,394 is balance on new loan made during 2008-2009 fiscal year for purchase of Delivery Truck for Child Nutrition Program. All remaining balances resulted from the timing lag between the dates that (1) inter-fund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**B. Interfund Transfers**

Transfer Out	Transfer In		Total
	General Funds	Other Nonmajor Governmental	
<b>Operating Transfers:</b>			
Emergency Impact	\$ -	\$ -	\$ -
Maintenance-CSD 1	-	-	-
Maintenance-SD 2	-	-	-
Maintenance-SD 3	-	-	-
Maintenance-SD 5	-	-	-
Maintenance-SD 8	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Indirect Cost Payments:</b>			
IDEA-Preschool	\$ 3,317	\$ -	\$ 3,317
IDEA	79,201	-	79,201
Title I	93,020	-	93,020
Migrant	5,082	-	5,082
Title V	-	-	-
Title IV Drug Free Schools	602	-	602
Title II	36,390	-	36,390
	<u>\$ 217,612</u>	<u>\$ -</u>	<u>\$ 217,612</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them. Indirect costs transfers are identified separately in the accompanying financial statements to demonstrate the amount of transfers made from the various Federal programs to the General Fund for allowable indirect costs.

**12. RESERVED AND DESIGNATED FUND BALANCES (FFS Level Only)**

Reserves in the governmental funds represent portions of fund balance which are not appropriable for expenditure or is legally segregated for specific future uses, while designations of fund balance represent tentative plans for financial resource utilization in a future period. Reserves and designations of fund balance at year end, are as follows:

	General Funds	Other Nonmajor Governmental	Total
<u>Reserved for:</u>			
Inventory	\$ 357,573	\$ 135,127	\$ 492,700
Prepaid items	8,000	-	8,000
Noncurrent receivables	114,393	-	114,393
Debt service	-	4,217,264	4,217,264
	<u>\$ 479,966</u>	<u>\$ 4,352,391</u>	<u>\$ 4,832,357</u>
<u>Designated for:</u>			
Bus replacement	\$ 1,945,745	\$ -	\$ 1,945,745
Roof replacement	6,000,000	-	6,000,000
Post retirement health insurance	2,000,000	-	2,000,000
Insurance contingencies	1,000,000	-	1,000,000
	<u>\$ 10,945,745</u>	<u>\$ -</u>	<u>\$ 10,945,745</u>

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**13. RISK MANAGEMENT**

The Board is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Board continues to be self insured for all workers compensation claims that arose prior to July 1, 1998, for the period during which the Board was self insured for claims up to \$200,000. Claims for workers compensation are handled through a contracted claims agent which handles the claims administration for the Board. Settled claims are reported as an expense in the General Fund. There were \$41,168, \$87,513, and \$81,829, in settlements recorded in the financial statements for the fiscal years ending in 2009, 2008, and 2007, respectively. In addition, no provision has been made for claims that have occurred prior to moving coverage in this area to a commercial carrier. The Board has reserved \$1,000,000 of the General Fund balance to cover potential workers compensation insurance losses in excess of contracted coverages while self insured. Subsequent to July 1, 1998, the Board obtained coverage for workers compensation through a commercial insurance company.

Other risks of loss are managed through commercial insurance coverage. Settled claims resulting from these risks covered by commercial insurance have not materially exceeded coverage in the past three fiscal years. In fiscal 2006-2007 the School Board was forced to reduce the amount of property insurance coverage due to the underwriter's unwillingness to insure the entire book of property. The total estimated property value of the School Board's buildings and contents is approximately \$157,674,181. Prior year coverage had limits of \$10,000,000 plus excess over this amount of up to \$27,500,000 for replacement cost. The new policy provides for limits of \$10,000,000 plus excess over this amount of up to \$40,000,000 for replacement cost. In the prior year the deductible on property insurance was \$100,000, except in instances of damage caused by a named storm where the deductible is raised to the greater of \$100,000 or 3%. The new deductible on property insurance remained at \$100,000, except in instance of damage caused by a named storm the deductible was raised to the greater of \$100,000 or 2% of the listed building value for each damaged building.

**14. ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES**

Retirement plan payments in the amount of \$151,003 were made by the Sheriff, acting in his capacity as Ex-Officio Tax Collector, to the Teacher's Retirement System of the State of Louisiana on behalf of the Board. These remittances represent a portion of the ad valorem taxes and state revenue sharing collections which are statutorily set aside for payment to the Teacher's Retirement System on behalf of the Board. These on-behalf payments have been recorded in the accompanying financial statements, in accordance with GASB Statement 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* as revenues and expenditures in the General Fund.

**15. CONTINGENCIES**

**Litigation.** During the course of normal operations the Board may be the defendant in lawsuits. Legal counsel has determined that potential liability to the Board cannot be determined or is covered by commercial insurance as of the issuance date of these financial statements. Accordingly, no provision for losses, exceeding available insurance coverage, has been recorded in the accompanying financial statements.

**Grant Disallowances.** The Board participates in a number of Federal Financial Assistance Programs. These programs are subject to further financial and compliance audits by the grantor agencies. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. Based on prior experience, the Board feels such amounts, if any, to be immaterial to the financial statements.

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**Tax Arbitrage Rebate.** Under the Tax Reform Act of 1986, interest earned on the debt proceeds in excess of interest expense prior to the disbursement of the proceeds must be rebated to the Internal Revenue Service. Management believes there is no tax arbitrage rebate liability at year end.

**16. PASS-THROUGH GRANTS**

The Board serves as sponsor for various local governmental agencies within the Southwest Louisiana region that participate in federal awards funds in the amount of \$156,927 received through a Migrant Education Grant. In accordance with GASB Statement 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*, these amounts have been recorded in the accompanying financial statements as federal source revenues and intergovernmental expenditures.

**17. ECONOMIC DEPENDENCE**

The Board has one taxpayer that accounts for more than 10% of total sales tax collections revenues reported in the accompanying financial statements. In addition, during the fiscal year the Minimum Foundation funding provided by the State of Louisiana amounted to \$35,086,069, which represents approximately 54% of the School Board's total revenues.

**18. OTHER POST-EMPLOYMENT BENEFITS**

**Plan Description.** The Jefferson Davis Parish School Board's medical benefits are provided through the Louisiana Office of Group Benefits (OGB) and involve several statewide networks and one HMO with a premium structure by region and are made available to employees upon actual retirement.

The OGB plan is a fully insured, multiple-employer arrangement and has been deemed to be an *agent multiple-employer plan* (within the meaning of paragraph 22 of GASB 45) for financial reporting purposes and for this valuation. This valuation has been performed using the standard OGB rate structure. In addition, the OGB "Medicare Advantage" plan has been assumed as an alternative to those employees after Medicare eligibility, and we have assumed that 50% of post-Medicare eligibility retirees elect that plan for this alternative calculation. Medical benefits are provided to employees upon actual retirement. Employees are covered by the Teachers' Retirement System of Louisiana (TRSL), whose retirement eligibility (D.R.O.P. entry) provisions as follows: 30 years of service at any age; age 55 and 25 years of service; or, age 65 and 20 years of service. The plan provisions are contained in the official plan documents of the OGB, available at [www.groupbenefits.org](http://www.groupbenefits.org) - "Quick Links" - "Health Plans".

Life insurance coverage under the OGB program is available to retirees by election and the blended rate (active and retired) is \$0.96 per \$1,000 of insurance. The employer pays 50% of the "cost" of the retiree life insurance, but based on the blended rates. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described above to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance. Insurance coverage amounts are reduced at age 65 and again at age 70 according to the OGB plan provisions.

**Contribution Rates.** Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

**Fund Policy.** Until 2008, the Jefferson Davis Parish School Board recognized the cost of providing post-employment medical and life benefits (Jefferson Davis Parish School Board's portion of the retiree medical and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**

the post-employment benefits on a pay-as-you-go basis. In 2008/2009, Jefferson Davis Parish School Board's portion of health care funding cost for retired employees totaled \$2,757,878, and the life insurance totaled \$54,876.

Effective with the Fiscal Year beginning July 1, 2008, Jefferson Davis Parish School Board implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45).

**Annual Required Contribution.** Jefferson Davis Parish School Board's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, closed amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The total ARC for the fiscal year beginning July 1, 2008 is \$3,700,048 for medical, and \$255,844 for life, as set forth below:

	Medical	Life
Normal Cost	\$ 1,060,564	\$ 34,707
30-year UAL amortization amount	2,639,484	221,137
Annual required contribution (ARC)	\$ 3,700,048	\$ 255,844

**Net Post-employment Benefit Obligation (Asset).** The table below shows Jefferson Davis Parish School Board's Net Other Post-employment Benefit (OPEB) Obligation (Asset) for fiscal year ending June 30, 2009:

	Medical	Life
Beginning Net OPEB Obligation (Asset) 7/1/2008	\$0	\$0
Annual required contribution	3,700,048	255,844
Interest on Net OPEB Obligation (Asset)	-0	-0
ARC Adjustment	+0	+0
OPEB Cost	3,700,048	255,844
Contribution	0	0
Current year retiree premium	(2,757,878)	(54,876)
Change in Net OPEB Obligation	942,170	200,968
Ending Net OPEB Obligation (Asset) 6/30/2009	\$942,170	\$200,968

The following table shows Jefferson Davis Parish School Board's annual post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability (asset):

Post Employment Benefit	Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net OPEB Obligation (Asset)
Medical	June 30, 2009	\$3,700,048	74.54%	\$942,170
Life	June 30, 2009	\$255,844	21.45%	\$200,968

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**Funded Status and Funding Progress.** In the fiscal year ending June 30, 2009, Jefferson Davis Parish School Board made no contributions to its post employment benefits plan. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. As of July 1, 2008, the first and most recent actuarial valuation, the Actuarial Accrued Liability (AAL) was \$45,641,614 (medical) and \$3,824,017 (life), which is defined as that portion, as determined by a particular actuarial cost method (Jefferson Davis Parish School Board uses the Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded in fiscal year 2008/2009, the entire actuarial accrued liability of \$45,641,614 (medical) and \$3,824,017 (life) was unfunded.

	Medical	Life
Actuarial Accrued Liability (AAL)	\$ 45,641,614	\$ 3,824,017
Actuarial Value of Plan Assets	0	0
Unfunded Act. Accrued Liability (UAAL)	45,641,614	3,824,017
Funded Ratio (Act. Val. Assets/AAL)	0%	0%
Covered Payroll (active plan members)	33,308,209	33,308,209
UAAL as a percentage of covered payroll	137.03%	11.48%

**Actuarial Methods and Assumptions.** Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by Jefferson Davis Parish School Board and its employee plan members) at the time of the valuation and on the pattern of sharing costs between Jefferson Davis Parish School Board and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between Jefferson Davis Parish School Board and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

**Actuarial Cost Method.** The ARC is determined using the Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

**Actuarial Value of Plan Assets.** Since this is the first actuarial valuation, there are not any assets. It is anticipated that in future valuations a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45.

**Turnover Rate.** An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 8%. The rates for each age are below:

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**

<u>Age</u>	<u>Percent Turnover</u>
18 - 25	18.0%
26 - 40	10.0%
41 - 54	7.0%
55+	5.0%

**Post employment Benefit Plan Eligibility Requirements.** It is assumed that entitlement to benefits will commence six years after earliest eligibility to enter the D.R.O.P. as described on the first page of this letter under the heading "Plan Terms". This consists of a three year D.R.O.P. period plus an additional three year delay. Medical benefits are provided to employees upon actual retirement. Employees are covered by the Teachers' Retirement System of Louisiana (TRSL), whose retirement eligibility (D.R.O.P. entry) provisions as follows: 30 years of service at any age; age 55 and 25 years of service; or, age 65 and 20 years of service. Entitlement to benefits continue through Medicare to death.

**Investment Return Assumption (Discount Rate).** GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation. This is a conservative estimate of the expected long term return of a balanced and conservative investment portfolio under professional management.

**Health Care Cost Trend Rate.** The expected rate of increase in medical cost is based on projections performed by the Office of the Actuary at the Centers for Medicare & Medicaid Services as published in National Health Care Expenditures Projections: 2003 to 2013, Table 3: National Health Expenditures, Aggregate and per Capita Amounts, Percent Distribution and Average Annual Percent Change by Source of Funds: Selected Calendar Years 1990-2013, released in January, 2004 by the Health Care Financing Administration ([www.cms.hhs.gov](http://www.cms.hhs.gov)). "State and Local" rates for 2009 through 2013 from this report were used, with rates beyond 2013 graduated down to an ultimate annual rate of 5.0% for 2016 and later.

Zero trend has been assumed for valuing life insurance.

**Mortality Rate.** The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, was used. This is the mortality table which the Internal Revenue Service requires to be used in determining the value of accrued benefits in defined benefit pension plans. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described above to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance.

**Method of Determining Value of Benefits.** The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The "State Share" premiums in the OGB medical rate schedule provided are "unblended" rates for active and retired as required by GASB 45 and have been used for valuation purposes.

## **REQUIRED SUPPLEMENTAL INFORMATION**

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**GENERAL FUND**  
**Budgetary Comparison Schedule**  
**For the Year Ended June 30, 2009**

**Schedule 1**  
**(Continued)**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<b>REVENUES</b>				
Local sources:				
Taxes:				
Ad valorem taxes	\$ 2,200,000	2,425,500	\$ 2,452,722	\$ 27,222
Sales and use taxes	9,000,000	8,800,000	9,075,092	275,092
Parish contribution to retirement fund	137,148	147,179	151,004	3,825
Collection fees from municipalities	186,500	202,000	226,767	24,767
Tuition	136,208	122,808	130,109	7,301
Interest earnings	825,000	450,000	270,589	(179,411)
Other local revenue	575,659	675,674	889,057	213,383
State sources:				
Equalization	33,599,712	33,602,069	33,602,069	-
Restricted grants-in-aid	2,237,114	3,327,567	3,503,840	176,273
Revenue sharing	216,890	221,041	221,532	491
Other state revenues	13,129	8,929	9,298	369
Federal sources	-	-	8,731	8,731
Total revenues	<u>49,127,360</u>	<u>49,982,767</u>	<u>50,540,810</u>	<u>558,043</u>
<b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular programs	21,507,982	23,362,779	22,904,316	458,463
Special education programs	5,208,696	5,191,756	5,114,316	77,440
Vocational programs	1,545,433	1,506,414	1,474,890	31,524
All other instructional programs	2,704,517	2,715,324	2,857,567	(142,243)
Support services:				
Student services	2,509,468	2,581,950	2,561,424	20,526
Instructional staff support	2,270,983	2,419,118	2,412,794	6,324
General administration	1,181,139	1,162,771	1,177,813	(15,042)
School administration	3,690,056	3,723,711	3,691,512	32,199
Business services	639,552	644,151	747,688	(103,537)
Plant operation and maintenance	4,929,433	4,683,118	4,601,858	81,260
Student transportation services	2,819,252	2,842,777	2,791,071	51,706
Central services	280,249	285,063	279,602	5,461
Non-instructional services:				
Food services	323,051	328,980	324,750	4,230
Community service programs	38,000	21,860	19,545	2,315
Intergovernmental			-	-
Facilities acquisition and construction			-	-
Debt service:				
Principal retirement	-	-	-	-
Interest, fiscal charges, and issue costs	-	-	-	-
Total expenditures	<u>49,647,811</u>	<u>51,469,772</u>	<u>50,959,146</u>	<u>510,626</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**GENERAL FUND**  
**Budgetary Comparison Schedule**  
**For the Year Ended June 30, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Schedule 1</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>(Concluded)</u>
				<u>Variance With</u>
				<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(520,451)</u>	<u>(1,487,005)</u>	<u>(418,336)</u>	<u>1,068,669</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in			-	-
Operating transfers out			-	-
Indirect costs	230,000	230,000	217,612	(12,388)
Proceeds from sale of bonds			-	-
Refunding bonds issued			-	-
Payment to bond refunding escrow agent			-	-
Proceeds from hurricane damages	-	950	948	(2)
Proceeds from sale of fixed assets	738	4,262	4,262	-
Total other financing sources (uses)	<u>230,738</u>	<u>235,212</u>	<u>222,822</u>	<u>(12,390)</u>
NET CHANGES IN FUND BALANCES	(289,713)	(1,251,793)	(195,514)	1,056,279
FUND BALANCES BEGINNING OF YEAR	<u>22,650,753</u>	<u>22,650,753</u>	<u>22,650,753</u>	<u>-</u>
FUND BALANCES END OF YEAR	<u>\$ 22,361,040</u>	<u>\$ 21,398,960</u>	<u>\$ 22,455,239</u>	<u>\$ 1,056,279</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**Notes to Budgetary Comparison Schedule**  
**For the Year Ended June 30, 2009**

**A. BUDGETARY PRACTICES**

**General Budget Practices** The Board follows the following procedures in establishing budgetary data reported in the accompanying budgetary comparison schedule:

Pursuant to Title 17, Section 88 of the Louisiana Revised Statutes, as amended by Act 970 of 1995, the Board is required to adopt an annual budget no later than September 15<sup>th</sup> of each year for the general fund and all special revenue funds.

Each year prior to September 15<sup>th</sup>, the Director of Accounting and the Superintendent submit a proposed annual budget for the general fund and all special revenue funds. The operating budgets include proposed expenditures and the means of financing them. The proposed budget is advertised as available for public inspection at least 15 days prior to final adoption simultaneously with a notice of the date of public hearing. The public hearing is conducted during a finance committee meeting in order to obtain public input. The budget is subsequently adopted by the full Board through a formal budget resolution. Upon final Board approval, a copy of the budget is then sent to the State Department of Education.

General fund and special revenue fund appropriations (unexpended budget balances) lapse at end of fiscal year.

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

Formal budget integration (within the accounting records) is employed as a management control device. All budgets are controlled at the function level. Budget amounts included in the accompanying financial statements include the original budget and all subsequent amendments. All budget revisions are approved by the Board.

**Budget Basis of Accounting** All governmental funds' budgets are prepared on the modified accrual basis of accounting, a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Legally, the Board cannot budget total expenditures and other financing uses which would exceed total budgeted revenues and other financing sources including beginning fund balance. State statutes require the Board to amend its budgets to prevent overall projected revenues, expenditures, or beginning fund balance from causing an adverse budget variance of five percent or more in an individual fund. The Board approves budgets at the function level and management is allowed to transfer amounts between line items within a function. Debt service funds are controlled by related bond ordinances and not budgeted on an annual basis. Therefore, a budget to actual comparison is not presented for these funds. Capital projects funds are controlled on a project basis through the use of formal bidding and are not budgeted on an annual basis. All projects remain programmed and funded until completed or until the Board decides to eliminate the project. As a result, budget to actual comparisons are not presented for these funds.

**B. EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN INDIVIDUAL MAJOR FUNDS**

The following budgeted major funds had actual expenditures over budgeted expenditures for the fiscal year:

<u>Major Fund</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
	\$	\$	\$

Reason for unfavorable variance: not applicable.

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## **SUPPLEMENTAL INFORMATION**

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JEFFERSON DAVIS PARISH SCHOOL BOARD  
NONMAJOR GOVERNMENTAL FUNDS  
Combining Balance Sheet - By Fund Type  
June 30, 2009

Schedule 2

	Special Revenue	Debt Service	Capital Projects	Total
<b>ASSETS</b>				
Cash and interest-bearing accounts	\$ 2,210,736	\$ 3,513,592	\$ 416,530	\$ 6,140,858
Restricted cash & interest-bearing accounts	-	573,250	-	573,250
Investments	-	-	-	-
Receivables	1,203,220	131,354	-	1,334,574
Interfund receivables	64	103	-	167
Inventory	169,084	-	-	169,084
Prepaid items	-	-	-	-
<b>TOTAL ASSETS</b>	<b>3,583,104</b>	<b>4,218,299</b>	<b>416,530</b>	<b>8,217,933</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Accounts payable	111,244	1,035	-	112,279
Contracts payable	-	-	-	-
Payroll deductions, withholdings, and accrued salaries payable	647,453	-	-	647,453
Interfund payables	996,909	-	-	996,909
Deposits due others	-	-	-	-
Deferred revenue	33,957	-	-	33,957
<b>Total Liabilities</b>	<b>1,789,563</b>	<b>1,035</b>	<b>-</b>	<b>1,790,598</b>
<b>FUND BALANCES</b>				
Reserved	135,127	4,217,264	-	4,352,391
Unreserved:				
Designated	-	-	-	-
Undesignated reported in:				
General fund	-	-	-	-
Special revenue funds	1,658,414	-	-	1,658,414
Debt service funds	-	-	-	-
Capital projects funds	-	-	416,530	416,530
<b>Total Fund Balances</b>	<b>1,793,541</b>	<b>4,217,264</b>	<b>416,530</b>	<b>6,427,335</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 3,583,104</b>	<b>\$ 4,218,299</b>	<b>\$ 416,530</b>	<b>\$ 8,217,933</b>

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Combining Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances - By Fund Type**  
**For the Year Ended June 30, 2009**

**Schedule 3**  
**(Continued)**

	Special Revenue	Debt Service	Capital Projects	Total
<b>REVENUES</b>				
Local sources:				
Taxes:				
Ad valorem taxes	\$ 1,691,083	\$ 2,007,497	\$ -	\$ 3,698,580
Sales and use taxes	-	1,296,384	-	1,296,384
Interest earnings	23,389	38,627	3,991	66,007
Food services	576,135	-	-	576,135
Other local revenue	128,877	-	-	128,877
State sources:				
Equalization	1,484,000	-	-	1,484,000
Restricted grants-in-aid	102,215	-	-	102,215
Revenue sharing	82,980	-	-	82,980
Other state revenues	-	-	-	-
Federal sources	6,197,026	-	-	6,197,026
Total revenues	<u>10,285,705</u>	<u>3,342,508</u>	<u>3,991</u>	<u>13,632,204</u>
<b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular programs	451,297	-	-	451,297
Special education programs	1,074,299	-	-	1,074,299
Vocational programs	81,705	-	-	81,705
All other instructional programs	1,608,855	-	-	1,608,855
Support services:				
Student services	249,003	-	-	249,003
Instructional staff support	873,887	-	-	873,887
General administration	57,264	64,663	-	121,927
School administration	54,997	-	-	54,997
Business services	-	-	-	-
Plant operation and maintenance	852,063	-	-	852,063
Student transportation services	16,124	-	-	16,124
Central services	119,937	-	-	119,937
Non-instructional services:				
Food services	4,089,119	-	-	4,089,119
Community service programs	-	-	-	-
Intergovernmental	64,306	-	-	64,306
Facilities acquisition and construction	5,942	-	-	5,942
Debt service:				
Principal retirement	-	1,564,000	-	1,564,000
Interest	-	1,380,896	-	1,380,896
Bond issuance and other costs	-	10,870	-	10,870
Total expenditures	<u>9,598,798</u>	<u>3,020,429</u>	<u>-</u>	<u>12,619,227</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**Combining Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances - By Fund Type**  
**For the Year Ended June 30, 2009**

**Schedule 3**  
**(Concluded)**

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>686,907</u>	<u>322,079</u>	<u>3,991</u>	<u>1,012,977</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Indirect costs	(217,612)	-	-	(217,612)
Proceeds from sale of bonds	-	-	-	-
Refunding bonds issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Proceeds from hurricane damages	-	-	-	-
Proceeds from sale or loss of fixed assets	25,702	-	-	25,702
Total other financing sources (uses)	<u>(191,910)</u>	<u>-</u>	<u>-</u>	<u>(191,910)</u>
NET CHANGES IN FUND BALANCES	494,997	322,079	3,991	821,067
FUND BALANCES BEGINNING OF YEAR	<u>1,298,544</u>	<u>3,895,185</u>	<u>412,539</u>	<u>5,606,268</u>
FUND BALANCES END OF YEAR	<u>\$ 1,793,541</u>	<u>\$ 4,217,264</u>	<u>\$ 416,530</u>	<u>\$ 6,427,335</u>

The accompanying notes are an integral part of this statement.

JEFFERSON DAVIS PARISH SCHOOL BOARD  
NONMAJOR SPECIAL REVENUE FUNDS  
Combining Balance Sheet  
June 30, 2009

Schedule 4  
(Continued)

	Maintenance Consolidated School District No. 1	Maintenance School District No. 1	Maintenance School District No. 2	Maintenance School District No. 3
<b>ASSETS</b>				
Cash and interest-bearing accounts	\$ 144,337	\$ 694,315	\$ 418,378	\$ 45,036
Investments	-	-	-	-
Receivables	2,487	2,379	12,097	382
Interfund receivables	-	-	-	-
Inventory	-	-	-	-
Prepaid items	-	-	-	-
<b>TOTAL ASSETS</b>	<u>146,824</u>	<u>696,694</u>	<u>430,475</u>	<u>45,418</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Accounts payable	13,111	22,975	24,345	2,177
Contracts payable	-	-	-	-
Payroll deductions, withholdings, and accrued salaries payable	741	1,751	1,226	-
Interfund payables	-	-	100,000	-
Deposits due others	-	-	-	-
Deferred revenues	-	-	-	-
<b>Total Liabilities</b>	<u>13,852</u>	<u>24,726</u>	<u>125,571</u>	<u>2,177</u>
<b>FUND BALANCES</b>				
Reserved	-	-	-	-
Unreserved:				
Designated	-	-	-	-
Undesignated reported in:				
Special revenue funds	132,972	671,968	304,904	43,241
<b>Total Fund Balances</b>	<u>132,972</u>	<u>671,968</u>	<u>304,904</u>	<u>43,241</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 146,824</u>	<u>\$ 696,694</u>	<u>\$ 430,475</u>	<u>\$ 45,418</u>

**Schedule 4  
(Continued)**

Maintenance School District No. 5	Maintenance School District No. 8	Maintenance School District No. 22	School Food Service	I.D.E.A. Preschool
\$ 74,229	\$ 84,894	\$ 54,338	\$ 695,209	\$ -
-	-	-	-	-
201	811	1,841	10,974	13,723
-	-	64	-	-
-	-	-	169,084	-
-	-	-	-	-
<u>74,430</u>	<u>85,705</u>	<u>56,243</u>	<u>875,267</u>	<u>13,723</u>
3,050	4,619	5,688	24,932	344
-	-	-	-	-
-	-	-	315,742	3,398
-	-	-	63,201	9,981
-	-	-	-	-
-	-	-	33,957	-
<u>3,050</u>	<u>4,619</u>	<u>5,688</u>	<u>437,832</u>	<u>13,723</u>
-	-	-	135,127	-
-	-	-	-	-
71,380	81,086	50,555	302,308	-
<u>71,380</u>	<u>81,086</u>	<u>50,555</u>	<u>437,435</u>	<u>-</u>
<u>\$ 74,430</u>	<u>\$ 85,705</u>	<u>\$ 56,243</u>	<u>\$ 875,267</u>	<u>\$ 13,723</u>

JEFFERSON DAVIS PARISH SCHOOL BOARD  
NONMAJOR SPECIAL REVENUE FUNDS  
Combining Balance Sheet  
June 30, 2009

	Other Special Education Federal Funds	Other Federal Funds	I.D.E.A.	Title I
<b>ASSETS</b>				
Cash and interest-bearing accounts	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-
Receivables	-	81,365	378,772	423,024
Interfund receivables	-	-	-	-
Inventory	-	-	-	-
Prepaid items	-	-	-	-
<b>TOTAL ASSETS</b>	<u>-</u>	<u>81,365</u>	<u>378,772</u>	<u>423,024</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Accounts payable	-	-	668	383
Contracts payable	-	-	-	-
Payroll deductions, withholdings, and accrued salaries payable	-	18,926	114,648	116,215
Interfund payables	-	62,439	263,456	306,426
Deposits due others	-	-	-	-
Deferred revenue	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>81,365</u>	<u>378,772</u>	<u>423,024</u>
<b>FUND BALANCES</b>				
Reserved	-	-	-	-
Unreserved:				
Designated	-	-	-	-
Undesignated reported in: Special revenue funds	-	-	-	-
<b>Total Fund Balances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ -</u>	<u>\$ 81,365</u>	<u>\$ 378,772</u>	<u>\$ 423,024</u>

**Schedule 4  
(Concluded)**

Emergency Impact	Migrant Education	Title V	Title IV Drug Free Schools	Title II	Total
- \$	- \$	- \$	- \$	- \$	2,210,736
-	-	-	-	-	-
-	25,977	-	3,930	245,257	1,203,220
-	-	-	-	-	64
-	-	-	-	-	169,084
-	-	-	-	-	-
-	25,977	-	3,930	245,257	3,583,104
-	2,705	-	1,665	4,582	111,244
-	-	-	-	-	-
-	3,265	-	-	71,541	647,453
-	20,007	-	2,265	169,134	996,909
-	-	-	-	-	-
-	-	-	-	-	33,957
-	25,977	-	3,930	245,257	1,789,563
-	-	-	-	-	135,127
-	-	-	-	-	-
-	-	-	-	-	1,658,414
-	-	-	-	-	1,793,541
\$ -	\$ 25,977	\$ -	\$ 3,930	\$ 245,257	\$ 3,583,104

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Year Ended June 30, 2009**

	Maintenance Consolidated School District No. 1	Maintenance School District No. 1	Maintenance School District No. 2	Maintenance School District No. 3
<b>REVENUES</b>				
Local sources:				
Taxes:				
Ad valorem taxes	\$ 247,058	\$ 400,457	\$ 629,765	\$ 105,177
Sales and use taxes	-	-	-	-
Parish contribution to retirement fund	-	-	-	-
Collection fees from municipalities	-	-	-	-
Tuition	-	-	-	-
Interest earnings	1,155	6,634	10,339	391
Food services	-	-	-	-
Other local revenue	-	3	200	-
State sources:				
Equalization	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Revenue sharing	13,946	11,540	34,634	5,543
Other state revenues	-	-	-	-
Federal sources	-	-	-	-
Total revenues	<u>262,159</u>	<u>418,634</u>	<u>674,938</u>	<u>111,111</u>
<b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular programs	72,799	123,771	139,143	25,929
Special education programs	-	-	-	-
Vocational programs	-	-	-	-
All other instructional programs	-	-	-	-
Support services:				
Student services	-	-	-	-
Instructional staff support	-	-	-	-
General administration	7,895	12,448	20,773	3,342
School administration	9,868	14,538	18,554	5,649
Business services	-	-	-	-
Plant operation and maintenance	91,873	199,292	345,791	38,769
Student transportation services	2,382	1,600	325	10,546
Central services	-	-	-	-
Non-instructional services:				
Food services	-	-	-	-
Community service programs	-	-	-	-
Intergovernmental	-	-	-	-
Facilities acquisition and construction	-	-	5,942	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Bond issuance and other costs	-	-	-	-
Total expenditures	<u>184,817</u>	<u>351,649</u>	<u>530,528</u>	<u>84,235</u>

**Schedule 5  
(Continued)**

<u>Maintenance School District No. 5</u>	<u>Maintenance School District No. 8</u>	<u>Maintenance School District No. 22</u>	<u>School Food Service</u>	<u>I.D.E.A. Preschool</u>
\$ 70,195	\$ 114,550	\$ 123,881	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
651	773	435	3,011	-
-	-	-	576,135	-
200	-	1,733	126,741	-
-	-	-	1,484,000	-
-	-	-	102,215	-
3,153	5,844	8,320	-	-
-	-	-	-	-
-	-	-	1,892,602	61,236
<u>74,199</u>	<u>121,167</u>	<u>134,369</u>	<u>4,184,704</u>	<u>61,236</u>
15,351	43,779	23,735	-	-
-	-	-	-	53,212
-	-	-	-	-
-	-	-	-	-
-	-	-	-	4,706
-	-	-	-	-
2,328	3,668	4,438	-	-
760	4,419	1,209	-	-
-	-	-	-	-
52,533	55,675	62,815	-	-
-	604	324	-	-
-	-	-	-	-
-	-	-	4,089,119	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>70,972</u>	<u>108,145</u>	<u>92,521</u>	<u>4,089,119</u>	<u>57,918</u>

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Year Ended June 30, 2009**

	Maintenance Consolidated School District No. 1	Maintenance School District No. 1	Maintenance School District No. 2	Maintenance School District No. 3
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>77,342</u>	<u>66,985</u>	<u>144,410</u>	<u>26,876</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Indirect costs	-	-	-	-
Proceeds from sale of bonds	-	-	-	-
Refunding bonds issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Proceeds from hurricane damages	-	-	-	-
Proceeds from sale or loss of fixed assets	<u>-</u>	<u>-</u>	<u>4,477</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>4,477</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	77,342	66,985	148,887	26,876
FUND BALANCES BEGINNING OF YEAR	<u>55,630</u>	<u>604,983</u>	<u>156,017</u>	<u>16,365</u>
FUND BALANCES END OF YEAR	<u>\$ 132,972</u>	<u>\$ 671,968</u>	<u>\$ 304,904</u>	<u>\$ 43,241</u>

**Schedule 5  
(Continued)**

<u>Maintenance School District No. 5</u>	<u>Maintenance School District No. 8</u>	<u>Maintenance School District No. 22</u>	<u>School Food Service</u>	<u>I.D.E.A. Preschool</u>
<u>3,227</u>	<u>13,022</u>	<u>41,848</u>	<u>95,585</u>	<u>3,318</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	(3,318)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	21,225	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>21,225</u>	<u>(3,318)</u>
3,227	13,022	41,848	116,810	-
<u>68,153</u>	<u>68,064</u>	<u>8,707</u>	<u>320,625</u>	<u>-</u>
<u>\$ 71,380</u>	<u>\$ 81,086</u>	<u>\$ 50,555</u>	<u>\$ 437,435</u>	<u>\$ -</u>

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Year Ended June 30, 2009**

	Other Special Education Federal Funds	Other Federal Funds	I.D.E.A.	Title I
<b>REVENUES</b>				
Local sources:				
Taxes:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-
Parish contribution to retirement fund	-	-	-	-
Collection fees from municipalities	-	-	-	-
Tuition	-	-	-	-
Interest earnings	-	-	-	-
Food services	-	-	-	-
Other local revenue	-	-	-	-
State sources:				
Equalization	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Revenue sharing	-	-	-	-
Other state revenues	-	-	-	-
Federal sources	-	208,444	1,464,344	1,714,483
Total revenues	-	208,444	1,464,344	1,714,483
<b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular programs	-	-	-	-
Special education programs	-	-	1,021,087	-
Vocational programs	-	81,705	-	-
All other instructional programs	-	109,968	-	1,025,967
Support services:				
Student services	-	11,645	232,383	-
Instructional staff support	-	3,954	83,488	517,416
General administration	-	1,172	700	-
School administration	-	-	-	-
Business services	-	-	-	-
Plant operation and maintenance	-	-	-	5,285
Student transportation services	-	-	343	-
Central services	-	-	47,142	72,795
Non-instructional services:				
Food services	-	-	-	-
Community service programs	-	-	-	-
Intergovernmental	-	-	-	-
Facilities acquisition and construction	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Bond issuance and other costs	-	-	-	-
Total expenditures	-	208,444	1,385,143	1,621,463

**Schedule 5  
(Concluded)**

<u>Emergency Impact</u>	<u>Migrant Education</u>	<u>Title V</u>	<u>Title IV Drug Free Schools</u>	<u>Title II</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,691,083
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	23,389
-	-	-	-	-	576,135
-	-	-	-	-	128,877
-	-	-	-	-	-
-	-	-	-	-	1,484,000
-	-	-	-	-	102,215
-	-	-	-	-	82,980
-	-	-	-	-	-
-	156,926	-	30,708	668,283	6,197,026
-	156,926	-	30,708	668,283	10,285,705
-	-	-	-	6,790	451,297
-	-	-	-	-	1,074,299
-	-	-	-	-	81,705
-	19,016	-	2,397	451,507	1,608,855
-	269	-	-	-	249,003
-	67,723	-	27,709	173,597	873,887
-	500	-	-	-	57,264
-	-	-	-	-	54,997
-	-	-	-	-	-
-	30	-	-	-	852,063
-	-	-	-	-	16,124
-	-	-	-	-	119,937
-	-	-	-	-	-
-	-	-	-	-	4,089,119
-	-	-	-	-	-
-	64,306	-	-	-	64,306
-	-	-	-	-	5,942
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	151,844	-	30,106	631,894	9,598,798

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Year Ended June 30, 2009**

	Other Special Education Federal Funds	Other Federal Funds	I.D.E.A.	Title I
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	-	-	79,201	93,020
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Indirect costs	-	-	(79,201)	(93,020)
Proceeds from sale of bonds	-	-	-	-
Refunding bonds issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Proceeds from hurricane damages	-	-	-	-
Proceeds from sale of fixed assets	-	-	-	-
Total other financing sources (uses)	-	-	(79,201)	(93,020)
NET CHANGES IN FUND BALANCES	-	-	-	-
FUND BALANCES BEGINNING OF YEAR	-	-	-	-
FUND BALANCES END OF YEAR	\$ -	\$ -	\$ -	\$ -

**Schedule 5  
(Concluded)**

<u>Emergency Impact</u>	<u>Migrant Education</u>	<u>Title V</u>	<u>Title IV Drug Free Schools</u>	<u>Title II</u>	<u>Total</u>
<u>-</u>	<u>5,082</u>	<u>-</u>	<u>602</u>	<u>36,389</u>	<u>686,907</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	(5,082)	-	(602)	(36,389)	(217,612)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,702</u>
<u>-</u>	<u>(5,082)</u>	<u>-</u>	<u>(602)</u>	<u>(36,389)</u>	<u>(191,910)</u>
-	-	-	-	-	494,997
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,298,544</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,793,541</u>

JEFFERSON DAVIS PARISH SCHOOL BOARD  
NONMAJOR DEBT SERVICE FUNDS  
Combining Balance Sheet  
June 30, 2009

	Consolidated School District No. 1	School District No. 1	School District No. 2	School District No. 3
<b>ASSETS</b>				
Cash and interest-bearing accounts	\$ 308,864	\$ 185,800	\$ 668,537	\$ 71,321
Restricted cash & interest-bearing accounts	-	-	-	-
Investments	-	-	-	-
Receivables	4,104	1,425	15,826	302
Interfund receivables	-	-	-	-
Inventory	-	-	-	-
Prepaid items	-	-	-	-
<b>TOTAL ASSETS</b>	<u>312,968</u>	<u>187,225</u>	<u>684,363</u>	<u>71,623</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Accounts payable	-	-	-	-
Contracts payable	-	-	-	-
Payroll deductions, withholdings, and accrued salaries payable	-	-	-	-
Interfund payables	-	-	-	-
Deposits due others	-	-	-	-
Deferred revenue	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Reserved	312,968	187,225	684,363	71,623
Unreserved:				
Designated	-	-	-	-
Undesignated reported in: Debt service funds				
<b>Total Fund Balances</b>	<u>312,968</u>	<u>187,225</u>	<u>684,363</u>	<u>71,623</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 312,968</u>	<u>\$ 187,225</u>	<u>\$ 684,363</u>	<u>\$ 71,623</u>

**Schedule 6**

<u>School District No. 5</u>	<u>School District No. 8</u>	<u>School District No. 22</u>	<u>Sales Tax District No. 1</u>	<u>Total</u>
\$ 116,962	\$ 121,901	\$ 140,059	\$ 1,900,148	\$ 3,513,592
-	-	-	573,250	573,250
-	-	-	-	-
301	867	937	107,592	131,354
-	-	103	-	103
-	-	-	-	-
-	-	-	-	-
<u>117,263</u>	<u>122,768</u>	<u>141,099</u>	<u>2,580,990</u>	<u>4,218,299</u>
1,035	-	-	-	1,035
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,035</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,035</u>
116,228	122,768	141,099	2,580,990	4,217,264
-	-	-	-	-
-	-	-	-	-
<u>116,228</u>	<u>122,768</u>	<u>141,099</u>	<u>2,580,990</u>	<u>4,217,264</u>
<u>\$ 117,263</u>	<u>\$ 122,768</u>	<u>\$ 141,099</u>	<u>\$ 2,580,990</u>	<u>\$ 4,218,299</u>

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**NONMAJOR DEBT SERVICE FUNDS**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Year Ended June 30, 2009**

	Consolidated School District No. 1	School District No. 1	School District No. 2	School District No. 3
<b>REVENUES</b>				
Local sources:				
Taxes:				
Ad valorem taxes	\$ 407,880	\$ 239,840	\$ 850,789	\$ 82,648
Sales and use taxes	-	-	-	-
Parish contribution to retirement fund	-	-	-	-
Collection fees from municipalities	-	-	-	-
Tuition	-	-	-	-
Interest earnings	3,356	1,877	7,870	797
Food services	-	-	-	-
Other local revenue	-	-	-	-
State sources:				
Equalization	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Revenue sharing	-	-	-	-
Other state revenues	-	-	-	-
Federal sources	-	-	-	-
Total Revenues	<u>411,236</u>	<u>241,717</u>	<u>858,659</u>	<u>83,445</u>
<b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular programs	-	-	-	-
Special education programs	-	-	-	-
Vocational programs	-	-	-	-
All other instructional programs	-	-	-	-
Support services:				
Student services	-	-	-	-
Instructional staff support	-	-	-	-
General administration	13,034	7,453	26,440	2,625
School administration	-	-	-	-
Business services	-	-	-	-
Plant operation and maintenance	-	-	-	-
Student transportation services	-	-	-	-
Central services	-	-	-	-
Non-instructional services:				
Food services	-	-	-	-
Community service programs	-	-	-	-
Intergovernmental	-	-	-	-
Facilities acquisition and construction	-	-	-	-
Debt service:				
Principal retirement	235,000	115,000	410,000	57,000
Interest	143,711	118,875	376,733	24,947
Bond issuance and other costs	3,726	1,387	2,235	550
Total expenditures	<u>395,471</u>	<u>242,715</u>	<u>815,408</u>	<u>85,122</u>

**Schedule 7  
(Continued)**

<u>School District No. 5</u>	<u>School District No. 8</u>	<u>School District No. 22</u>	<u>Sales Tax District No. 1</u>	<u>Total</u>
\$ 105,711	\$ 122,438	\$ 198,191	\$ -	\$ 2,007,497
-	-	-	1,296,384	1,296,384
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
947	1,282	1,714	20,784	38,627
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>106,658</u>	<u>123,720</u>	<u>199,905</u>	<u>1,317,168</u>	<u>3,342,508</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
4,509	3,917	6,685	-	64,663
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
40,000	72,000	110,000	525,000	1,564,000
39,695	51,640	94,435	530,860	1,380,896
-	801	1,000	1,171	10,870
<u>84,204</u>	<u>128,358</u>	<u>212,120</u>	<u>1,057,031</u>	<u>3,020,429</u>

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**NONMAJOR DEBT SERVICE FUNDS**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Year Ended June 30, 2009**

	Consolidated School District No. 1	School District No. 1	School District No. 2	School District No. 3
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>15,765</u>	<u>(998)</u>	<u>43,251</u>	<u>(1,677)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Indirect costs	-	-	-	-
Proceeds from sale of bonds	-	-	-	-
Refunding bonds issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Proceeds from hurricane damages	-	-	-	-
Proceeds from sale or loss of fixed assets	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	15,765	(998)	43,251	(1,677)
FUND BALANCES BEGINNING OF YEAR	<u>297,203</u>	<u>188,223</u>	<u>641,112</u>	<u>73,300</u>
FUND BALANCES END OF YEAR	<u>\$ 312,968</u>	<u>\$ 187,225</u>	<u>\$ 684,363</u>	<u>\$ 71,623</u>

**Schedule 7  
(Concluded)**

<u>School District No. 5</u>	<u>School District No. 8</u>	<u>School District No. 22</u>	<u>Sales Tax District No. 1</u>	<u>Total</u>
<u>22,454</u>	<u>(4,638)</u>	<u>(12,215)</u>	<u>260,137</u>	<u>322,079</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
22,454	(4,638)	(12,215)	260,137	322,079
<u>93,774</u>	<u>127,406</u>	<u>153,314</u>	<u>2,320,853</u>	<u>3,895,185</u>
<u>\$ 116,228</u>	<u>\$ 122,768</u>	<u>\$ 141,099</u>	<u>\$ 2,580,990</u>	<u>\$ 4,217,264</u>

JEFFERSON DAVIS PARISH SCHOOL BOARD  
NONMAJOR CAPITAL PROJECTS FUNDS  
Combining Balance Sheet  
June 30, 2009

	Consolidated School District No. 1	School District No. 1	School District No. 2	School District No. 3
<b>ASSETS</b>				
Cash and interest-bearing accounts	\$ 21,688	\$ 357,450	\$ -	\$ 37,392
Investments	-	-	-	-
Receivables	-	-	-	-
Interfund receivables	-	-	-	-
Inventory	-	-	-	-
Prepaid items	-	-	-	-
<b>TOTAL ASSETS</b>	<u>21,688</u>	<u>357,450</u>	<u>-</u>	<u>37,392</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Accounts payable	-	-	-	-
Contracts payable	-	-	-	-
Payroll deductions, withholdings, and accrued salaries payable	-	-	-	-
Interfund payables	-	-	-	-
Deposits due others	-	-	-	-
Deferred revenue	-	-	-	-
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Reserved	-	-	-	-
Unreserved:				
Designated	-	-	-	-
Undesignated reported in:				
Capital projects funds	21,688	357,450	-	37,392
<b>Total Fund Balances</b>	<u>21,688</u>	<u>357,450</u>	<u>-</u>	<u>37,392</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 21,688</u>	<u>\$ 357,450</u>	<u>\$ -</u>	<u>\$ 37,392</u>

## Schedule 8

[illegible]

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Year Ended June 30, 2009**

	Consolidated School District No. 1	School District No. 1	School District No. 2	School District No. 3
<b>REVENUES</b>				
Local sources:				
Taxes:				
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-
Parish contribution to retirement fund	-	-	-	-
Collection fees from municipalities	-	-	-	-
Tuition	-	-	-	-
Interest earnings	207	3,420	-	364
Food services	-	-	-	-
Other local revenue	-	-	-	-
State sources:				
Equalization	-	-	-	-
Restricted grants-in-aid	-	-	-	-
Revenue sharing	-	-	-	-
Other state revenues	-	-	-	-
Federal sources	-	-	-	-
Total Revenues	<u>207</u>	<u>3,420</u>	<u>-</u>	<u>364</u>
<b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular programs	-	-	-	-
Special education programs	-	-	-	-
Vocational programs	-	-	-	-
All other instructional programs	-	-	-	-
Support services:				
Student services	-	-	-	-
Instructional staff support	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Business services	-	-	-	-
Plant operation and maintenance	-	-	-	-
Student transportation services	-	-	-	-
Central services	-	-	-	-
Non-instructional services:				
Food services	-	-	-	-
Community service programs	-	-	-	-
Intergovernmental	-	-	-	-
Facilities acquisition and construction	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest	-	-	-	-
Bond issuance and other costs	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Schedule 9  
(Continued)**[illegible]

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Year Ended June 30, 2009**

	Consolidated School District No. 1	School District No. 1	School District No. 2	School District No. 3
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>207</u>	<u>3,420</u>	<u>-</u>	<u>364</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Indirect costs	-	-	-	-
Proceeds from sale of bonds	-	-	-	-
Refunding bonds issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Proceeds from hurricane damages	-	-	-	-
Proceeds from sale or loss of fixed assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM:</b>				
None	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	207	3,420	-	364
FUND BALANCES BEGINNING OF YEAR	<u>21,481</u>	<u>354,030</u>	<u>-</u>	<u>37,028</u>
FUND BALANCES END OF YEAR	<u>\$ 21,688</u>	<u>\$ 357,450</u>	<u>\$ -</u>	<u>\$ 37,392</u>

**(Concluded)**

[illegible]

JEFFERSON DAVIS PARISH SCHOOL BOARD  
 AGENCY FUNDS  
 Combining Balance Sheet  
 June 30, 2009

Schedule 10

	<u>School Activity</u>	<u>Sales &amp; Use Tax</u>	<u>Total Agency</u>
<b>ASSETS</b>			
Cash and interest-bearing accounts	\$ 1,038,797	\$ 820,366	\$ 1,859,163
Non-negotiable certificates of deposit		-	-
<b>TOTAL ASSETS</b>	<u>\$ 1,038,797</u>	<u>\$ 820,366</u>	<u>\$ 1,859,163</u>
<b>LIABILITIES</b>			
Due to other governments	\$ -	\$ 813,506	\$ 813,506
Deposits due others	1,038,797	6,860	1,045,657
<b>TOTAL LIABILITIES</b>	<u>\$ 1,038,797</u>	<u>\$ 820,366</u>	<u>\$ 1,859,163</u>

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**AGENCY FUND - SCHOOL ACTIVITY FUNDS**  
**Schedule of Changes in Deposits Due Others**  
**For the Year Ended June 30, 2009**

**Schedule 11-1**

School District	School Name	Balance Beginning	Additions	Reductions	Balance Ending
22	Elton Elementary	\$ 77,292	\$ 137,004	\$ 138,771	\$ 75,525
22	Elton High	141,771	206,489	216,583	131,677
5	Fenton Elementary	40,393	46,777	51,357	35,813
3	Hathaway	72,630	230,741	238,216	65,155
2	Jennings Elementary	10,455	71,277	71,316	10,416
2	Jennings High	259,390	613,145	610,943	261,592
2	Jennings Ward Elementary	9,838	151,868	141,223	20,483
8	Lacassine	99,918	268,736	263,403	105,251
1	Lake Arthur Elementary	97,979	112,592	112,087	98,484
1	Lake Arthur High	97,354	266,232	268,576	95,010
CSD1	Welsh Elementary	55,413	172,719	162,211	65,921
CSD1	Welsh High	44,791	281,266	279,865	46,192
CSD1	Welsh-Roanoke Junior High	29,288	56,743	58,753	27,278
					-
Total		\$ 1,036,512	\$ 2,615,589	\$ 2,613,304	\$ 1,038,797

**JEFFERSON DAVIS PARISH SCHOOL BOARD  
AGENCY FUND - SALES AND USE TAX FUND  
Schedule of Changes in Deposits Due Others  
For the Year Ended June 30, 2009**

**Schedule 11-2**

	Protested Account	Regular Account	Total Fund
Deposit Balances at Beginning of Year	6,798	1,005,866	1,012,664
Additions:			
Sales tax collections, net of fees and refunds	63	20,872,520	20,872,583
Less settlements to regular account			
Deducted from collections:			
Collection fees charged to municipalities		226,766	226,766
Refunds		34,854	34,854
Legal Fees			-
Interest earnings		7,822	7,822
Total Additions	63	21,141,962	21,142,025
Reductions:			
Distributions to taxing bodies:			
JDPSB General Fund	-	9,133,398	9,133,398
City of Jennings	-	4,738,744	4,738,744
Town of Lake Arthur	-	635,362	635,362
Town of Welsh	-	739,695	739,695
Town of Elton	-	182,007	182,007
Village of Fenton	-	48,796	48,796
Tourist Commission	-	152,247	152,247
JDPSB Sales Tax District 1	-	2,275,822	2,275,822
JD Sheriff's Office	-	1,320,664	1,320,664
Refunds	-	2,107,588	2,107,588
Legal Fees	-		-
Road Sales Tax District 1	-		-
Total Reductions	-	21,334,323	21,334,323
Deposit Balances at End of Year	\$ 6,861	\$ 813,505	\$ 820,366

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**Schedule of Compensation and Other Expenses Paid to School Board Members**  
**For the Year Ended June 30, 2009**

**Schedule 12**

Board Member	Election District	School District Represented	Salary	Employer Taxes	Employer Insurance	Travel Expense	Total
Dodson, Malon	1	1	\$ 7,800	\$ 113	\$	240	\$ 8,153
Bordelon, Greg	2	1	7,800	597		217	8,614
Gilbeaux, Harry O., Jr.	3	2	2,600		3,658		6,258
Arceneaux, Phillip	3	2	5,200	398			5,598
Menard, Robert	4	2	7,800	597			8,397
Dees, Donald	5	2	7,800	597			8,397
Capdeville, David	6	2	7,800	597	5,020		13,417
Segura, James E.	7	2	7,800	597			8,397
Heinen, Michael J.	8	3	8,400	643			9,043
Bruchhaus, Charles	9	22	7,800	597		334	8,731
McNabb, Richard	10	5	7,800	597		611	9,008
Boudreaux, Mark	11	CSD-1	7,800	597			8,397
Bouley, Jason	12	CSD-1	7,800	475	4,930		13,205
Caraway, Julius	13	8	8,400	643		417	9,460
			<u>\$ 102,600</u>	<u>\$ 7,048</u>	<u>\$ 13,608</u>	<u>\$ 1,819</u>	<u>\$ 125,075</u>

The above schedule of compensation and reimbursed travel expenses paid to school board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. The compensation and reimbursed expenses of school board members is included in the general administrative expenditures of the General Fund. In accordance with Louisiana Revised Statute 17:56, the school board members have elected the monthly payment method of compensation. Under this method, each member of the school board receives \$650 per month, and the president receives \$700 per month for performing the duties of his office.

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2009**

**Schedule 13**

<u>Federal Grantor/ Pass-through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Federal Expenditures</u>
<b>U.S. Department of Agriculture :</b>			
Passed through Louisiana Department of Education:			
Child Nutritional Cluster:			
National School Lunch Program	10.555	Unavailable	\$ 1,299,488
School Breakfast Program	10.553	Unavailable	402,757
Total Child Nutritional Cluster			<u>1,702,245</u>
Passed through Louisiana Department of Agriculture & Forestry:			
USDA Commodities	10.550	Unavailable	190,358
Total U.S. Department of Agriculture			<u>1,892,603</u>
<b>U.S. Department of Education :</b>			
Passed through Louisiana Department of Education:			
Special Education Cluster:			
Special Education-Grants to States	84.027	H027A070033	1,464,344
Special Education -Preschool Grants	84.173	H173A070082	61,236
Total Special Education Cluster			<u>1,525,580</u>
Adult Education -State Grant Program	84.002	{ V002A050018 V002A070018 }	42,436
Title I-Grants to Local Educational Agencies	84.010	S010A070018	1,714,483
Migrant Education-Basic State Grant Program	84.011	{ S011A070018 S011A060018 S011A040018 }	156,925
Vocational Education -Basic Grants to States (Perkins III)	84.048	{ V048A040018 V048A050018 }	81,705
Safe and Drug Free Schools and Communities -State Grants	84.186	Q186A070019	30,708
Technology Literacy Challenge Fund Grants	84.318	{ S318X070018 S318X060018 }	19,409
Improving Teacher Quality State Grants	84.367	S367A070017	460,070
Rural Education Achievement Program	84.358	{ S358B070018 S358B060018 }	188,804
Hurricane Education Recovery	84.938	S938A060002A	8,731
Total U.S. Department of Education			<u>4,228,851</u>
<b>U.S. Department of Health and Human Services :</b>			
Passed through Louisiana Department of Education			
Temporary Assistance for Needy Families [TANF]	93.558	G0702LATANF	3,954
Total U.S. Department of Health and Human Services			<u>3,954</u>
<b>U.S. Department of Labor :</b>			
Passed through Calcasieu Parish Police Jury, State of Louisiana:			
Workforce Investment Act	17.255	Unavailable	80,349
Total U.S. Department of Labor			<u>80,349</u>
Total Expenditures of Federal Awards			<u>\$ 6,205,757</u>

See accompanying notes to schedule of expenditures of federal awards.

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**1. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Jefferson Davis Parish School Board and is presented on the modified accrual basis of accounting, the same basis as the accompanying basic financial statements are presented. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. All information is presented for the same fiscal year ending as the accompanying financial statements. Since some of the grants cover fifteen (15) month periods, the amounts contained in the accompanying schedule of expenditures of federal awards may differ from the financial status reports filed with the grantor agency.

**2. NONCASH FEDERAL ASSISTANCE –FOOD COMMODITIES**

Noncash assistance, received from the U.S. Department of Agriculture, in the form of food commodities are reported in the accompanying schedule of expenditures of federal awards at fair market value of \$206,822.

**3. SUBRECIPIENTS**

The Jefferson Davis Parish School Board, acting as regional sponsor for area school boards and community action agencies, provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided</u>
Migrant Education –Basic State Grant Program	84.011	\$ 156,926
Total		\$ <u>156,926</u>

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# **Mike B. Gillespie, CPA**

(A Professional Accounting Corporation)

414 East Nezpique Street  
PO Box 1347, Jennings, LA 70546  
Phone (337) 824-7773

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## **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Members of the  
Jefferson Davis Parish School Board  
Jennings, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jefferson Davis Parish School Board (School Board) as of and for the year ended June 30, 2009, which collectively comprise the School Board's basic financial statements and have issued our report thereon dated December 15, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the School Board's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the School Board's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School Board's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the School Board's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the School Board's financial statements that is more than inconsequential will not be prevented or detected by the School Board's internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs, listed as item 2009-1, 2009-2, 2009-3, 2009-4, to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the School Board's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School Board's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2009-5.

The School Board's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. We did not audit the School Board's responses and, accordingly, we express no opinions on them.

This report is intended for the information and use of the audit committee (officially referred to as the finance committee), School Board, management, others within the organization, and the Louisiana Legislative Audit Advisory Council, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

*Mike B. Gillespie, CPA, APAC*

Jennings, Louisiana  
December 15, 2009

# Mike B. Gillespie, CPA

(A Professional Accounting Corporation)

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Members of the  
Jefferson Davis Parish School Board  
Jennings, Louisiana

### Compliance

We have audited the compliance of the Jefferson Davis Parish School Board (School Board) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. The School Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the School Board's management. Our responsibility is to express an opinion on the School Board's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the School Board's compliance with those requirements.

In our opinion the School Board complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

### Internal Control Over Compliance

The management of the School Board is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to

federal programs. In planning and performing our audit, we considered the School Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Board's internal control over compliance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or be material weaknesses as defined below. However, as discussed below, we identified one deficiency in internal control over compliance that we consider to be a significant deficiency.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employee, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2009-1 to be a significant deficiency.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider the deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness.

The School Board's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the School Board's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the audit committee (officially referred to as the finance committee), management, others within the organization, the Jefferson Davis Parish School Board, federal awarding agencies and pass-through entities, and the Louisiana Legislative Audit Advisory Council and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

*Mike B. Gillespie, CPA, APAC*

Jennings, Louisiana  
December 15, 2009

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

### SECTION I - SUMMARY OF AUDITOR'S RESULTS

#### *Financial Statements*

1. Type of report issued on financial statements: unqualified opinion on the basic financial statements
2. Significant deficiencies relating to the audit of the financial statements reported? - Yes
3. Noncompliance material to financial statements disclosed? - No
4. Was a management letter issued? - No

#### *Federal Awards*

5. Significant deficiencies relating to the audit of the major federal award programs reported? - Yes
6. Type of auditor's report issued on compliance for major programs: unqualified opinion
7. Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? - Yes
8. The programs tested as major programs included:

<u>CFDA No.</u>	<u>Cluster Title or Program Name</u>
10.555	Child Nutritional Cluster – National School Lunch Program
10.553	Child Nutritional Cluster – School Breakfast Program
84.010	Title I – Grants to Local Educational Agencies

9. The dollar threshold used for distinguishing between Type A and B programs was: \$300,000
10. Did auditee qualify as a low-risk auditee? - No

### SECTION II – FINANCIAL STATEMENT AUDIT FINDINGS

#### Unresolved Prior Year Findings:

**Item:** 2007-1, 2008-1

Finding/ Specific Requirement: Controls over recording of accounts payable  
See item 2008-1 below.

Condition: Review of controls over recording of accounts payable disclosed weaknesses during the audit of the financial statements.

Recommendation: Written procedures detailing accounts payable process should be developed and reviewed with those involved in completing reporting period end task. Procedures should include a description of how items accrued within the accounting period are to be determined (such as date goods received or services provided in addition to specifics for how to handle contract payables and retainage).

Someone other than the person preparing accounts payables should review and test the reporting period cutoff process and initial and date as approved. We also recommend that receiving procedures include documenting receiving dates and provision of written evidence that goods and supplies were inspected and recounted upon receipt. This information (including packing slips and purchase order receiving copy forms) should be forwarded to the accounting department and matched with invoices before payment to help ensure that financial statements reflect all goods received in the period as well as the related accounts payables.

Current Status: Based on findings contained in current year **Item 2009-1** below this issue has not been completely resolved.

**Current Year Findings:**

**Item: 2009-1** (in essence a repeat of Item 2007-1 & 2008-1)

Finding/ Specific Requirement: Controls over recording of accounts payable

Condition: Review of controls over recording of accounts payable disclosed a significant weakness during the audit of the financial statements.

Cause of Condition: During a review of accounts payable cutoff procedures, we discovered a total of \$15,249.00 of unrecorded accounts payables (all in Special Revenue Title I Fund – a major Federal Fund in current year) as of June 30, 2009. The following is a summary items discovered:

Potential Cause	Vendor/ Expenditure Type	Amount
Payment date of July 15, 2009 used to assess recognition date instead of date of service, which was during June 2009. Not accrued by accounting department because they were under the impression that it should be recorded as an expenditure in the month in which Federal reimbursement was requested instead of month of service provided.	Kagan Professiona Development/ Purchased professional education service	\$15,249.00
		<hr/> <hr/> \$15,249.00

In addition to the above, the associated accounts receivable for the Federal reimbursement amount was not accrued at June 30, 2009.

Effect of Condition: Liabilities and expenditures and receivables and revenues in the fund financial statements as well as the government-wide financial statements were understated by \$15,249.00. These amounts have been reviewed by management and not booked as an adjustment in the accompanying audit financial statements since it was not considered material to the financial statements.

Recommendation: Someone other than the person preparing accounts payables, such as the assistant accountant, should review and test the reporting period accounts payable cutoff process and initial and

date as approved. A detail supervisor review or re-performance of this process at least at year end should eliminate future findings.

Management Response: Management agrees with the finding and will work to implement the suggestion in time for next year's audit. Contact person: Bill Hebert, Director of Finance.

**Item: 2009-2**

Finding/ Specific Requirement: Controls over vendor payments

Condition: Review of controls over cash disbursements and bank reconciliations disclosed an internal control weakness during the audit of the financial statements.

Cause of Condition: During our review we noted that one duplicate vendor payment to Lake Charles Music in the amount of \$2,652.45 was issued from the central office accounting department on June 10, 2009 using check number 54222. The central office accounting department's support for this payment was a photo copy of the original invoice. This vendor had previously been paid on February 20, 2009 using check number 22919 by the Lacassine High School activity fund, one of many decentralized school activity fund accounting systems separate from the central office system, utilizing the original invoice as support. Based on evidence obtained from accounting staff the vendor had sent the central office check number 54222 back to the School Board and noted that they had already been paid before accounting staff noted the error. Review of bank reconciliations showed that this check was still listed as outstanding as of June 30, 2009 and was therefore not voided in the proper accounting period.

Effect of Condition: As of June 30, 2009 cash was understated and expenditures were overstated on both the fund and governmental-wide financial statements. This amount has been reviewed by management and not booked as an adjustment in the accompanying audit financial statements since it was not considered material to the financial statements.

Recommendation: Management should consider implementing duplicate cash disbursement payment controls. Procedures should include a provision that disbursements should only be issued for payables supported by original invoices or a formally approved management alternative substantiation which documents the reason that the original invoice was not available. In addition, we suggest that management consider adding payment source authorizations to purchase orders to indicate whether or not payment is being authorized from the central office accounting department or a decentralized particular school activity fund. Management may also want to consider the benefits of centralizing school activity fund disbursements with the central office Munis computer system.

Management Response: Management agrees with the finding, and will work to implement the suggestions concerning payment from the original invoice and indicating the funding source on the purchase order as a means to avoid this problem from happening in the future. However, it is highly impractical to consider centralizing all school activity funds within the central office MUNIS computer system, and this suggestion cannot be implemented. Contact person: Bill Hebert, Director of Finance.

**Item: 2009-3**

Finding/ Specific Requirement: Lack of segregation of duties in sales tax collections

Condition: During review of controls over sales tax collection we noted a lack of segregation of duties in the receiving, depositing and recording of sales tax collection receipts.

**Cause of Condition:** Collection processing clerks that also have access (have ability to post collections or post zero sales tax returns) to taxpayer computer accounts open mail, maintain custody of tax payments, and prepare the bank deposit slips.

**Effect of Condition:** Lack of segregation of duties in this area can result in the danger that intentional or unintentional errors could be made and not detected by management.

**Recommendation:** Proper segregation of duties is not always possible, but limited segregation to the extent possible can and should be implemented to reduce the risk of errors or fraud. The basic premise is that no one employee should have access to both physical assets and the related accounting records or to all phases of a transaction. For example, someone without access to the computer accounts of sales taxpayers could open the mail and make a list of cash receipts along with the deposit slip and send the remittance advices and/or images of checks and receipts listings and sales tax returns to the sales tax department for posting to the sales tax collection system.

**Management Response:** Management agrees with the finding, however, there is no practical solution available at this time. The School Board employs a "lean staff" at the central office. To implement the suggestion as presented, there would have to be an individual at the central office who is not assigned to the sales tax department to open the mail and prepare a daily listing of the collections received in the mail each day. It would have to be done in a timely manner each day so as not to impede the ability of the sales tax office to prepare the daily bank deposit. Given current central office staffing (which is not expected to change due to budget and space constraints), there is no one currently available at the central office that can break off from their assigned duties to prepare such a listing at the same time each day. Creating a separate sales tax commission would not solve the problem either as everyone employed at the commission would have to have access to the computerized accounting system, thereby eliminating the ability to comply with the suggestion. Therefore, management is unable to offer a plausible plan of action to comply with the recommendation of the independent auditor. Contact person: Bill Hebert, Director of Finance.

#### **Item: 2009-4**

**Finding/ Specific Requirement:** Computer data safeguard controls in sales tax department

**Condition:** Review of computer data safeguard controls in the sales tax department disclosed a weakness that could result in the lost of a substantial amount of electronic data.

**Cause of Condition:** During our review of controls in this area, we noted that computer system data backups are being maintained off site only once a month. During the fiscal year ended June 30, 2009 the sales tax department collected over twenty-one million dollars in taxes from approximately 3,377 active taxpayers. One of the primary reasons for creating backup files is to be able to recover information in the event of a disaster, such as fire or water damage. Storing the backup files on site or off site only once a month negates that purpose. An effective method for storage of backup files should include offsite storage on a basis more regular than once a month.

**Effect of Condition:** In the event of a disaster, substantial amounts of sales tax collection data could be lost. As a result, substantial amounts of time and effort would have to be incurred in order to locate, gather, and restore operations back to normal. It is possible, given the current backup storage routine, that some data necessary for restoring the sales tax collection system may not be recoverable.

**Recommendation:** Management may want to consider using a rotation of backup disks off site on a periodic basis, more often than monthly, that would limit the amount of data that would be lost in the

event of an onsite disaster. Management may want to consider identifying and documenting an inventory listing of all district-wide computers systems that should be employing routine backups and offsite storage. Management should consider developing written procedures that all identified departments could follow with respect to compute system data backup storage.

Management Response: Management agrees with the finding, and it will consult with the Sales Tax Collector to develop a plan for frequent off-site storage of computer file data in order to minimize the risk of catastrophic data loss. Contact person: Bill Hebert, Director of Finance.

**Item: 2009-5**

Finding/ Specific Requirement: Sale of surplus property state law compliance.

Condition: Review of procedures regarding sale of surplus property indicates that current procedures may be in noncompliance with state statutes.

Cause of Condition: During December of 2008 a number of items declared surplus by board resolution at the August 21, 2008 meeting were auctioned off by a private auction company at request of board. However, a review of documentation indicates that the resolution and agreement with the auction company did not fix a minimum price as prescribed by LRS 33:4712. Also a notice of the resolution did not contain the proposed sale date and therefore notification of the proposed sale was not officially published fifteen days prior to the date of the sale in the official journal pursuant to LRS 33:4712.

Effect of Condition: Possible noncompliance with LRS 33:4712.

Recommendation: Procedures for disposing of surplus property should be considered with regards to the requirements of current state laws, specifically LRS 49:125 and 33:4712.

Management Response: Management agrees with the finding and will seek to advertize notices of future sales of surplus property that are in compliance with LRS 33:4712. Contact person: Bill Hebert, Director of Finance.

### **SECTION III –MAJOR FEDERAL AWARD PROGRAMS AUDIT FINDINGS AND QUESTIONED COSTS**

**Unresolved Prior Year Findings:**

None

**Current Year Findings:**

**Item: 2009-1**

Finding/ Specific Requirement: Controls over recording of accounts payable

[See details of this finding under same item number under Financial Statement Findings. Since this current year finding was an internal control finding dealing with financial statement reporting issues it is reported above and since the specific finding occurred in Federal Award Program Title I it is being list here. No questioned costs were associated with this issue.]

**JEFFERSON DAVIS PARISH SCHOOL BOARD  
MANAGEMENT'S CORRECTIVE ACTION PLAN FOR  
CURRENT YEAR AUDIT FINDINGS  
For the Year Ended June 30, 2009**

**SECTION I – FINANCIAL STATEMENT FINDINGS**

See Schedule of Findings and Questioned Costs for management's corrective action plan for current year audit findings.

**SECTION II – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

See Schedule of Findings and Questioned Costs for management's corrective action plan for current year audit findings.

**SECTION III – MANAGEMENT LETTER FINDINGS**

No current year findings reported.

\* \* \* \* \*

THIS CORRECTIVE ACTION PLAN HAS BEEN PREPARED BY MANAGEMENT

**JEFFERSON DAVIS PARISH SCHOOL BOARD  
MANAGEMENT'S STATUS OF PRIOR YEAR FINDINGS  
For the Year Ended June 30, 2009**

**SECTION I – FINANACIAL STATEMENT FINDINGS**

See Schedule of Findings and Questioned Costs for management's corrective action plan for prior year audit findings.

**SECTION II – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No findings reported.

**SECTION III – MANAGEMENT LETTER FINDINGS**

No findings reported.

\* \* \* \* \*

THIS STATUS OF PRIOR YEAR FINDNGS HAS BEEN PREPARED BY MANAGEMENT

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**Jennings, Louisiana**

**Schedules Required by State Law**  
**(R.S. 24:514 Performance and Statistical Data)**  
**Year Ended June 30, 2009**

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**JEFFERSON DAVIS PARISH SCHOOL BOARD  
JENNINGS, LOUISIANA**

**SCHEDULES REQUIRED BY STATE LAW  
(R.S. 24:514 PERFORMANCE AND STATISTICAL DATA)**

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**Independent Accountant's Report  
On Applying Agreed-Upon Procedures  
For the Year Ending June 30, 2009**

To the Management of Jefferson Davis Parish School Board

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Jefferson Davis Parish School Board and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of Jefferson Davis Parish School Board and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE). This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings relate to the accompanying schedules of supplemental information and are as follows:

**General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule 1)**

1. We selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:
  - Total General Fund Instructional Expenditures,
  - Total General Fund Equipment Expenditures,
  - Total Local Taxation Revenue,
  - Total Local Earnings on Investment in Real Property,
  - Total State Revenue in Lieu of Taxes,
  - Nonpublic Textbook Revenue, and
  - Nonpublic Transportation Revenue.

**Findings:** No exceptions were found as a result of applying the procedure.

**Education Levels of Public School Staff (Schedule 2)**

2. We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to school board supporting payroll records as of October 1st.

**Findings:** No exceptions were found as a result of applying the procedure.

3. We reconciled the combined total of principals and assistant principals per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule.

**Findings:** No exceptions were found as a result of applying the procedure.

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1st and as reported on the schedule. We traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's education level was properly classified on the schedule.

**Findings:** No exceptions were found as a result of applying the procedure.

**Number and Type of Public Schools (Schedule 3)**

5. We obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the Title 1 Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application.

**Findings:** No exceptions were found as a result of applying the procedure.

**Experience of Public Principals and Full-time Classroom Teachers (Schedule 4)**

6. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

**Findings:** No exceptions were found as a result of applying the procedure.

**Public Staff Data (Schedule 5)**

7. We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.

**Findings:** No exceptions were found as a result of applying the procedure.

8. We recalculated the average salaries and full-time equivalents reported in the schedule.

**Findings:** No exceptions were found as a result of applying the procedure.

**Class Size Characteristics (Schedule 6)**

9. We obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. We then traced a random sample of 10 classes to the October 1st roll books for those classes and determined if the class was properly classified on the schedule.

**Findings:** No exceptions were found as a result of applying the procedure.

**Louisiana Educational Assessment Program (LEAP) for the 21st Century (Schedule 7)**

10. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Jefferson Davis Parish School Board.

**Findings:** No exceptions were found as a result of applying the procedure.

**The Graduation Exit Exam for the 21st Century (Schedule 8)**

11. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Jefferson Davis Parish School Board.

**Findings:** No exceptions were found as a result of applying the procedure.

**The Iowa Tests (Schedule 9)**

12. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Jefferson Davis Parish School Board.

**Findings:** No exceptions were found as a result of applying the procedure.

\* \* \* \* \*

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions about the performance and statistical data contained in

the accompanying schedules. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Jefferson Davis Parish School Board, the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Mike B. Gillespie, CPA, APAC*

Certified Public Accountant

Jennings, Louisiana

December 15, 2009

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**Jennings, Louisiana**

**General Fund Instructional and Support Expenditures**  
**and Certain Local Revenue Sources**  
**For the Year Ended June 30, 2009**

**General Fund Instructional and Equipment Expenditures**

General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$ 18,456,357	
Other Instructional Staff Salaries	2,656,301	
Employee Benefits	7,899,055	
Purchased Professional and Technical Services	387,105	
Instructional Materials and Supplies	2,368,226	
Instructional Equipment	6,890	
Total Teacher and Student Interaction Activities		\$ 31,773,934

Other Instructional Activities		520,027
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Pupil Support Activities	2,561,422	
Less: Equipment for Pupil Support Activities	-	
Net Pupil Support Activities		2,561,422

Instructional Staff Services	2,403,399	
Less: Equipment for Instructional Staff Services	-	
Net Instructional Staff Services		2,403,399

School Administration	3,691,510	
Less: Equipment for School Administration	-	
Net School Administration		3,691,510

Total General Fund Instructional Expenditures		<u>\$ 40,950,292</u>
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Total General Fund Equipment Expenditures		<u>\$ 364,346</u>
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**Certain Local Revenue Sources**

Local Taxation Revenue:

Constitutional Ad Valorem Taxes	921,370	
Renewable Ad Valorem Tax	3,222,435	
Debt Service Ad Valorem Tax	2,007,498	
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes	151,004	
Sales and Use Taxes	10,371,476	
Total Local Taxation Revenue		<u>\$ 16,673,783</u>

Local Earnings on Investment in Real Property:

Earnings from 16th Section Property	43,993	
Earnings from Other Real Property	6,241	
Total Local Earnings on Investment in Real Property		<u>\$ 50,234</u>

State Revenue in Lieu of Taxes:

Revenue Sharing - Constitutional Tax	75,335	
Revenue Sharing - Other Taxes	196,912	
Revenue Sharing - Excess Portion	32,265	
Other Revenue in Lieu of Taxes	-	
Total State Revenue in Lieu of Taxes		<u>\$ 304,512</u>

Nonpublic Textbook Revenue		<u>\$ 7,844</u>
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Nonpublic Transportation Revenue		<u>\$ 12,193</u>
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**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**Jennings, Louisiana**

**Education Levels of Public School Staff**  
**As of October 1, 2008**

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	0	0%	0	0%	0	0%	0	0%
Bachelor's Degree	279	70%	0	0%	1	3%	0	0%
Master's Degree	83	21%	0	0%	12	41%	0	0%
Master's Degree + 30	31	8%	0	0%	11	38%	0	0%
Specialist in Education	5	1%	0	0%	4	14%	0	0%
Ph. D. or Ed. D.	0	0%	0	0%	1	3%	0	0%
<b>Total</b>	<b>398</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>29</b>	<b>100%</b>	<b>0</b>	<b>0%</b>

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**Jennings, Louisiana**

**Number and Type of Public Schools**  
**For the Year Ended June 30, 2009**

<b>Type</b>	<b>Number</b>
Elementary	6
Middle/Jr. High	1
Secondary	4
Combination	2
<b>Total</b>	<b>13</b>

Note: Schools opened or closed during the fiscal year are included in this schedule.

**Schedule 4**

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**Jennings, Louisiana**

**Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers**  
**As of October 1, 2008**

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals	0	0	1	1	6	2	6	16
Principals	0	0	0	2	1	2	8	13
Classroom Teachers	27	39	86	56	74	50	66	398
<b>Total</b>	<b>27</b>	<b>39</b>	<b>87</b>	<b>59</b>	<b>81</b>	<b>54</b>	<b>80</b>	<b>427</b>

**Schedule 5**

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**Jennings, Louisiana**

**Public School Staff Data: Average Salaries**  
**For the Year Ended June 30, 2009**

	<b>All Classroom Teachers</b>	<b>Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions</b>
<b>Average Classroom Teachers' Salary Including Extra Compensation</b>	\$49,200.55	\$49,184.16
<b>Average Classroom Teachers' Salary Excluding Extra Compensation</b>	\$48,182.97	\$48,201.39
<b>Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries</b>	392.4664968	384.4664968

**Note:** Figures reported include all sources of funding (i.e., federal, state, and local) but exclude stipends and employee benefits. Generally, retired teachers rehired to teach receive less compensation than non-retired teachers; some teachers may have been flagged as receiving reduced salaries (e.g., extended medical leave); and ROTC teachers usually receive more compensation because of a federal supplement. For these reasons, these teachers are excluded from the computation in the last column. This schedule excludes day-to-day substitutes, temporary employees, and any teachers on sabbatical leave during any part of the school year.

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**Jennings, Louisiana**

**Class Size Characteristics**  
**As of October 1, 2008**

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	75%	736	23%	229	1%	5	1%	13
Elementary Activity Classes	59%	75	39%	49	1%	1	2%	2
Middle/Jr. High	40%	34	52%	44	7%	6	0%	0
Middle/Jr. High Activity Classes	31%	4	62%	8	8%	1	0%	0
High	64%	490	21%	163	15%	115	0%	1
High Activity Classes	83%	118	10%	14	6%	9	1%	2
Combination	81%	364	16%	74	2%	10	0%	1
Combination Activity Classes	69%	34	20%	10	2%	1	8%	4

**Note:** The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
Jennings, Louisiana

**Louisiana Educational Assessment Program (LEAP)**  
**For the Year Ended June 30, 2009**

District Achievement Level Results	English Language Arts						Mathematics					
	2007		2008		2009		2007		2008		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Students</b>												
<b>Grade 4</b>												
Advanced	21	5%	27	6%	21	5%	26	7%	27	6%	27	6%
Mastery	91	24%	120	26%	125	28%	63	16%	95	21%	75	17%
Basic	190	49%	231	51%	221	51%	195	50%	229	51%	219	51%
Approaching Basic	50	13%	52	12%	51	12%	72	19%	70	15%	76	17%
Unsatisfactory	34	9%	24	5%	18	4%	30	8%	33	7%	39	9%
<b>Total</b>	<b>386</b>	<b>100%</b>	<b>454</b>	<b>100%</b>	<b>436</b>	<b>100%</b>	<b>386</b>	<b>100%</b>	<b>454</b>	<b>100%</b>	<b>436</b>	<b>100%</b>

District Achievement Level Results	Science						Social Studies					
	2007		2008		2009		2007		2008		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Students</b>												
<b>Grade 4</b>												
Advanced	18	5%	11	2%	33	8%	23	6%	7	2%	17	4%
Mastery	92	24%	120	27%	132	30%	71	18%	104	23%	115	26%
Basic	188	49%	226	50%	198	45%	214	55%	245	54%	218	50%
Approaching Basic	71	18%	78	17%	57	13%	53	14%	65	14%	57	13%
Unsatisfactory	17	4%	19	4%	16	4%	25	7%	32	7%	29	7%
<b>Total</b>	<b>386</b>	<b>100%</b>	<b>454</b>	<b>100%</b>	<b>436</b>	<b>100%</b>	<b>386</b>	<b>100%</b>	<b>453</b>	<b>100%</b>	<b>436</b>	<b>100%</b>

District Achievement Level Results	English Language Arts						Mathematics					
	2007		2008		2009		2007		2008		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Students</b>												
<b>Grade 8</b>												
Advanced	4	1%	10	3%	5	1%	16	4%	7	2%	13	3%
Mastery	53	13%	72	19%	74	19%	23	6%	21	6%	21	5%
Basic	206	52%	195	52%	222	58%	219	55%	234	63%	230	60%
Approaching Basic	120	30%	89	24%	77	20%	101	25%	88	23%	84	22%
Unsatisfactory	16	4%	8	2%	7	2%	40	10%	24	6%	37	10%
<b>Total</b>	<b>399</b>	<b>100%</b>	<b>374</b>	<b>100%</b>	<b>385</b>	<b>100%</b>	<b>399</b>	<b>100%</b>	<b>374</b>	<b>100%</b>	<b>385</b>	<b>100%</b>

District Achievement Level Results	Science						Social Studies					
	2007		2008		2009		2007		2008		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Students</b>												
<b>Grade 8</b>												
Advanced	9	2%	5	1%	15	4%	4	1%	0	0%	4	1%
Mastery	75	19%	99	27%	73	19%	46	11%	49	13%	55	14%
Basic	192	48%	173	46%	190	49%	230	58%	230	62%	225	59%
Approaching Basic	95	24%	81	22%	84	22%	86	22%	65	17%	75	20%
Unsatisfactory	28	7%	16	4%	22	6%	33	8%	30	8%	25	6%
<b>Total</b>	<b>399</b>	<b>100%</b>	<b>374</b>	<b>100%</b>	<b>384</b>	<b>100%</b>	<b>399</b>	<b>100%</b>	<b>374</b>	<b>100%</b>	<b>384</b>	<b>100%</b>

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**Jennings, Louisiana**

**Graduation Exit Examination (GEE)**  
**For the Year Ended June 30, 2009**

District Achievement Level Results	English Language Arts						Mathematics					
	2007		2008		2009		2007		2008		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 10, 11</b>												
Advanced	7	2%	5	1%	3	1%	29	9%	45	12%	40	10%
Mastery	53	16%	50	13%	41	11%	58	18%	70	18%	50	13%
Basic	169	53%	207	54%	216	55%	153	48%	173	45%	224	57%
Approaching Basic	71	22%	97	25%	103	26%	55	17%	59	15%	57	15%
Unsatisfactory	21	7%	27	7%	27	7%	25	8%	39	10%	20	5%
Total	321	100%	386	100%	390	100%	321	100%	386	100%	391	100%

District Achievement Level Results	Science						Social Studies					
	2007		2008		2009		2007		2008		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 10, 11</b>												
Advanced	16	5%	9	3%	17	5%	5	2%	2	1%	8	2%
Mastery	78	24%	70	22%	86	24%	36	11%	35	11%	28	8%
Basic	144	45%	145	46%	161	44%	192	59%	199	63%	202	56%
Approaching Basic	66	20%	73	23%	75	21%	66	20%	58	18%	75	21%
Unsatisfactory	20	6%	19	6%	21	6%	25	8%	22	7%	47	13%
Total	324	100%	316	100%	360	100%	324	100%	316	100%	360	100%

**Schedule 9**

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**Jennings, Louisiana**

**IOWA and iLEAP Tests**  
**For the Year Ended June 30, 2009**

**2007**

**Schedule 9, continued**

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2007		2007		2007		2007	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	25	5%	47	10%	21	5%	26	6%
Mastery	125	27%	105	23%	87	19%	96	21%
Basic	222	48%	199	43%	213	47%	222	48%
Approaching Basic	49	11%	78	17%	114	25%	86	19%
Unsatisfactory	37	8%	29	6%	23	5%	28	6%
Total	458	100%	458	100%	458	100%	458	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2007		2007		2007		2007	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	16	4%	20	5%	14	3%	17	4%
Mastery	82	19%	56	13%	86	20%	53	13%
Basic	219	52%	212	50%	193	46%	210	50%
Approaching Basic	73	17%	77	18%	102	24%	84	20%
Unsatisfactory	31	7%	56	13%	26	6%	57	14%
Total	421	100%	421	100%	421	100%	421	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2007		2007		2007		2007	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	13	3%	13	3%	4	1%	13	3%
Mastery	80	19%	56	13%	66	16%	45	11%
Basic	230	55%	241	57%	216	51%	224	53%
Approaching Basic	69	16%	65	15%	108	26%	105	25%
Unsatisfactory	30	7%	47	11%	28	7%	35	8%
Total	422	100%	422	100%	422	100%	422	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2007		2007		2007		2007	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	23	6%	11	3%	12	3%	6	2%
Mastery	83	22%	45	12%	86	22%	71	19%
Basic	203	53%	229	60%	197	51%	220	57%
Approaching Basic	62	16%	74	19%	73	19%	72	19%
Unsatisfactory	12	3%	25	7%	15	4%	14	4%
Total	383	100%	384	100%	383	100%	383	100%

District Achievement Level Results	English Language Arts		Mathematics	
	2007		2007	
Students	Number	Percent	Number	Percent
<b>Grade 9</b>				
Advanced	5	1%	32	7%
Mastery	70	16%	37	8%
Basic	232	53%	233	53%
Approaching Basic	105	24%	79	18%
Unsatisfactory	24	6%	55	13%
Total	436	100%	436	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	21	5%	41	10%	17	4%	21	5%
Mastery	114	27%	92	22%	77	18%	109	26%
Basic	194	46%	193	46%	207	49%	197	47%
Approaching Basic	58	14%	55	13%	91	22%	65	16%
Unsatisfactory	32	8%	38	9%	27	6%	27	6%
Total	419	100%	419	100%	419	100%	419	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	17	5%	32	9%	14	4%	17	5%
Mastery	63	18%	47	13%	62	18%	71	20%
Basic	173	49%	178	50%	174	49%	172	49%
Approaching Basic	67	19%	53	15%	69	19%	65	18%
Unsatisfactory	34	10%	43	12%	35	10%	29	8%
Total	354	100%	353	100%	354	100%	354	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	11	3%	21	5%	11	3%	11	3%
Mastery	81	19%	42	10%	70	17%	47	11%
Basic	238	57%	232	56%	229	55%	248	60%
Approaching Basic	66	16%	73	18%	81	19%	69	17%
Unsatisfactory	20	5%	48	12%	25	6%	41	10%
Total	416	100%	416	100%	416	100%	416	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	26	7%	5	1%	5	1%	2	1%
Mastery	78	20%	23	6%	60	15%	58	15%
Basic	211	53%	232	58%	215	54%	228	57%
Approaching Basic	70	18%	88	22%	78	20%	61	15%
Unsatisfactory	15	4%	52	13%	42	11%	51	13%
Total	400	100%	400	100%	400	100%	400	100%

District Achievement Level Results	English Language Arts		Mathematics	
	2008		2008	
Students	Number	Percent	Number	Percent
<b>Grade 9</b>				
Advanced	3	1%	16	4%
Mastery	57	14%	36	9%
Basic	246	60%	236	58%
Approaching Basic	89	22%	85	21%
Unsatisfactory	13	3%	36	9%
Total	408	100%	409	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	19	5%	56	13%	23	5%	6	1%
Mastery	118	28%	88	21%	101	24%	128	31%
Basic	198	47%	187	45%	187	45%	202	48%
Approaching Basic	54	13%	59	14%	87	21%	52	12%
Unsatisfactory	30	7%	29	7%	21	5%	31	7%
Total	419	100%	419	100%	419	100%	419	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	11	3%	30	7%	27	6%	18	4%
Mastery	98	23%	67	16%	96	23%	64	15%
Basic	218	52%	222	52%	193	46%	244	58%
Approaching Basic	67	16%	71	17%	78	18%	58	14%
Unsatisfactory	29	7%	33	8%	29	7%	39	9%
Total	423	100%	423	100%	423	100%	423	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	9	3%	24	7%	8	2%	19	5%
Mastery	72	20%	59	17%	76	21%	36	10%
Basic	199	56%	192	54%	179	50%	172	48%
Approaching Basic	57	16%	48	13%	65	18%	102	29%
Unsatisfactory	20	6%	34	10%	28	8%	27	8%
Total	357	100%	357	100%	356	100%	356	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	17	4%	16	4%	10	2%	16	4%
Mastery	87	21%	44	10%	92	22%	105	25%
Basic	223	53%	234	55%	201	48%	198	47%
Approaching Basic	72	17%	90	21%	87	21%	77	18%
Unsatisfactory	24	6%	39	9%	33	8%	27	6%
Total	423	100%	423	100%	423	100%	423	100%

District Achievement Level Results	English Language Arts		Mathematics	
	2009		2009	
Students	Number	Percent	Number	Percent
<b>Grade 9</b>				
Advanced	4	1%	29	7%
Mastery	73	18%	76	19%
Basic	254	64%	222	55%
Approaching Basic	63	16%	45	11%
Unsatisfactory	6	2%	29	7%
Total	400	100%	401	100%

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**Jennings, Louisiana**

**Schedules Required by State Law**  
**(R.S. 24:514 Performance and Statistical Data)**  
**Year Ended June 30, 2009**

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**JEFFERSON DAVIS PARISH SCHOOL BOARD  
JENNINGS, LOUISIANA**

**SCHEDULES REQUIRED BY STATE LAW  
(R.S. 24:514 PERFORMANCE AND STATISTICAL DATA)**

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**Independent Accountant's Report  
On Applying Agreed-Upon Procedures  
For the Year Ending June 30, 2009**

To the Management of Jefferson Davis Parish School Board

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Jefferson Davis Parish School Board and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of Jefferson Davis Parish School Board and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE). This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings relate to the accompanying schedules of supplemental information and are as follows:

**General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule 1)**

1. We selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:
  - Total General Fund Instructional Expenditures,
  - Total General Fund Equipment Expenditures,
  - Total Local Taxation Revenue,
  - Total Local Earnings on Investment in Real Property,
  - Total State Revenue in Lieu of Taxes,
  - Nonpublic Textbook Revenue, and
  - Nonpublic Transportation Revenue.

**Findings:** No exceptions were found as a result of applying the procedure.

**Education Levels of Public School Staff (Schedule 2)**

2. We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to school board supporting payroll records as of October 1st.

**Findings:** No exceptions were found as a result of applying the procedure.

3. We reconciled the combined total of principals and assistant principals per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule.

**Findings:** No exceptions were found as a result of applying the procedure.

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1st and as reported on the schedule. We traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's education level was properly classified on the schedule.

**Findings:** No exceptions were found as a result of applying the procedure.

**Number and Type of Public Schools (Schedule 3)**

5. We obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the Title 1 Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application.

**Findings:** No exceptions were found as a result of applying the procedure.

**Experience of Public Principals and Full-time Classroom Teachers (Schedule 4)**

6. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

**Findings:** No exceptions were found as a result of applying the procedure.

**Public Staff Data (Schedule 5)**

7. We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.

**Findings:** No exceptions were found as a result of applying the procedure.

8. We recalculated the average salaries and full-time equivalents reported in the schedule.

**Findings:** No exceptions were found as a result of applying the procedure.

**Class Size Characteristics (Schedule 6)**

9. We obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. We then traced a random sample of 10 classes to the October 1st roll books for those classes and determined if the class was properly classified on the schedule.

**Findings:** No exceptions were found as a result of applying the procedure.

**Louisiana Educational Assessment Program (LEAP) for the 21st Century (Schedule 7)**

10. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Jefferson Davis Parish School Board.

**Findings:** No exceptions were found as a result of applying the procedure.

**The Graduation Exit Exam for the 21st Century (Schedule 8)**

11. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Jefferson Davis Parish School Board.

**Findings:** No exceptions were found as a result of applying the procedure.

**The Iowa Tests (Schedule 9)**

12. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Jefferson Davis Parish School Board.

**Findings:** No exceptions were found as a result of applying the procedure.

\* \* \* \* \*

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions about the performance and statistical data contained in

the accompanying schedules. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Jefferson Davis Parish School Board, the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Mike B. Gillespie, CPA, APAC*

Certified Public Accountant

Jennings, Louisiana

December 15, 2009

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**Jennings, Louisiana**

**General Fund Instructional and Support Expenditures**  
**and Certain Local Revenue Sources**  
**For the Year Ended June 30, 2009**

**General Fund Instructional and Equipment Expenditures**

General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$ 18,456,357	
Other Instructional Staff Salaries	2,656,301	
Employee Benefits	7,899,055	
Purchased Professional and Technical Services	387,105	
Instructional Materials and Supplies	2,368,226	
Instructional Equipment	6,890	
Total Teacher and Student Interaction Activities		\$ 31,773,934

Other Instructional Activities		520,027
--------------------------------	--	---------

Pupil Support Activities	2,561,422	
Less: Equipment for Pupil Support Activities	-	
Net Pupil Support Activities		2,561,422

Instructional Staff Services	2,403,399	
Less: Equipment for Instructional Staff Services	-	
Net Instructional Staff Services		2,403,399

School Administration	3,691,510	
Less: Equipment for School Administration	-	
Net School Administration		3,691,510

Total General Fund Instructional Expenditures		\$ 40,950,292
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Total General Fund Equipment Expenditures		\$ 364,346
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**Certain Local Revenue Sources**

Local Taxation Revenue:

Constitutional Ad Valorem Taxes	921,370	
Renewable Ad Valorem Tax	3,222,435	
Debt Service Ad Valorem Tax	2,007,498	
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes	151,004	
Sales and Use Taxes	10,371,476	
Total Local Taxation Revenue		\$ 16,673,783

Local Earnings on Investment in Real Property:

Earnings from 16th Section Property	43,993	
Earnings from Other Real Property	6,241	
Total Local Earnings on Investment in Real Property		\$ 50,234

State Revenue in Lieu of Taxes:

Revenue Sharing - Constitutional Tax	75,335	
Revenue Sharing - Other Taxes	196,912	
Revenue Sharing - Excess Portion	32,265	
Other Revenue in Lieu of Taxes	-	
Total State Revenue in Lieu of Taxes		\$ 304,512

Nonpublic Textbook Revenue		\$ 7,844
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Nonpublic Transportation Revenue		\$ 12,193
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**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**Jennings, Louisiana**

**Education Levels of Public School Staff**  
**As of October 1, 2008**

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	0	0%	0	0%	0	0%	0	0%
Bachelor's Degree	279	70%	0	0%	1	3%	0	0%
Master's Degree	83	21%	0	0%	12	41%	0	0%
Master's Degree + 30	31	8%	0	0%	11	38%	0	0%
Specialist in Education	5	1%	0	0%	4	14%	0	0%
Ph. D. or Ed. D.	0	0%	0	0%	1	3%	0	0%
<b>Total</b>	<b>398</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>29</b>	<b>100%</b>	<b>0</b>	<b>0%</b>

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**Jennings, Louisiana**

**Number and Type of Public Schools**  
**For the Year Ended June 30, 2009**

<b>Type</b>	<b>Number</b>
Elementary	6
Middle/Jr. High	1
Secondary	4
Combination	2
<b>Total</b>	<b>13</b>

Note: Schools opened or closed during the fiscal year are included in this schedule.

**Schedule 4**

**JEFFERSON DAVIS PARISH SCHOOL BOARD  
Jennings, Louisiana**

**Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers  
As of October 1, 2008**

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals	0	0	1	1	6	2	6	16
Principals	0	0	0	2	1	2	8	13
Classroom Teachers	27	39	86	56	74	50	66	398
<b>Total</b>	<b>27</b>	<b>39</b>	<b>87</b>	<b>59</b>	<b>81</b>	<b>54</b>	<b>80</b>	<b>427</b>

**Schedule 5**

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
Jennings, Louisiana

**Public School Staff Data: Average Salaries**  
**For the Year Ended June 30, 2009**

	<b>All Classroom Teachers</b>	<b>Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions</b>
<b>Average Classroom Teachers' Salary Including Extra Compensation</b>	\$49,200.55	\$49,184.16
<b>Average Classroom Teachers' Salary Excluding Extra Compensation</b>	\$48,182.97	\$48,201.39
<b>Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries</b>	392.4664968	384.4664968

**Note:** Figures reported include all sources of funding (i.e., federal, state, and local) but exclude stipends and employee benefits. Generally, retired teachers rehired to teach receive less compensation than non-retired teachers; some teachers may have been flagged as receiving reduced salaries (e.g., extended medical leave); and ROTC teachers usually receive more compensation because of a federal supplement. For these reasons, these teachers are excluded from the computation in the last column. This schedule excludes day-to-day substitutes, temporary employees, and any teachers on sabbatical leave during any part of the school year.

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**Jennings, Louisiana**

**Class Size Characteristics**  
**As of October 1, 2008**

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	75%	736	23%	229	1%	5	1%	13
Elementary Activity Classes	59%	75	39%	49	1%	1	2%	2
Middle/Jr. High	40%	34	52%	44	7%	6	0%	0
Middle/Jr. High Activity Classes	31%	4	62%	8	8%	1	0%	0
High	64%	490	21%	163	15%	115	0%	1
High Activity Classes	83%	118	10%	14	6%	9	1%	2
Combination	81%	364	16%	74	2%	10	0%	1
Combination Activity Classes	69%	34	20%	10	2%	1	8%	4

**Note:** The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
Jennings, Louisiana

**Louisiana Educational Assessment Program (LEAP)**  
**For the Year Ended June 30, 2009**

District Achievement Level Results	English Language Arts						Mathematics					
	2007		2008		2009		2007		2008		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 4</b>												
Advanced	21	5%	27	6%	21	5%	26	7%	27	6%	27	6%
Mastery	91	24%	120	26%	125	28%	63	16%	95	21%	75	17%
Basic	190	49%	231	51%	221	51%	195	50%	229	51%	219	51%
Approaching Basic	50	13%	52	12%	51	12%	72	19%	70	15%	76	17%
Unsatisfactory	34	9%	24	5%	18	4%	30	8%	33	7%	39	9%
<b>Total</b>	<b>386</b>	<b>100%</b>	<b>454</b>	<b>100%</b>	<b>436</b>	<b>100%</b>	<b>386</b>	<b>100%</b>	<b>454</b>	<b>100%</b>	<b>436</b>	<b>100%</b>

District Achievement Level Results	Science						Social Studies					
	2007		2008		2009		2007		2008		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 4</b>												
Advanced	18	5%	11	2%	33	8%	23	6%	7	2%	17	4%
Mastery	92	24%	120	27%	132	30%	71	18%	104	23%	115	26%
Basic	188	49%	226	50%	198	45%	214	55%	245	54%	218	50%
Approaching Basic	71	18%	78	17%	57	13%	53	14%	65	14%	57	13%
Unsatisfactory	17	4%	19	4%	16	4%	25	7%	32	7%	29	7%
<b>Total</b>	<b>386</b>	<b>100%</b>	<b>454</b>	<b>100%</b>	<b>436</b>	<b>100%</b>	<b>386</b>	<b>100%</b>	<b>453</b>	<b>100%</b>	<b>436</b>	<b>100%</b>

District Achievement Level Results	English Language Arts						Mathematics					
	2007		2008		2009		2007		2008		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 8</b>												
Advanced	4	1%	10	3%	5	1%	16	4%	7	2%	13	3%
Mastery	53	13%	72	19%	74	19%	23	6%	21	6%	21	5%
Basic	206	52%	195	52%	222	58%	219	55%	234	63%	230	60%
Approaching Basic	120	30%	89	24%	77	20%	101	25%	88	23%	84	22%
Unsatisfactory	16	4%	8	2%	7	2%	40	10%	24	6%	37	10%
<b>Total</b>	<b>399</b>	<b>100%</b>	<b>374</b>	<b>100%</b>	<b>385</b>	<b>100%</b>	<b>399</b>	<b>100%</b>	<b>374</b>	<b>100%</b>	<b>385</b>	<b>100%</b>

District Achievement Level Results	Science						Social Studies					
	2007		2008		2009		2007		2008		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 8</b>												
Advanced	9	2%	5	1%	15	4%	4	1%	0	0%	4	1%
Mastery	75	19%	99	27%	73	19%	46	11%	49	13%	55	14%
Basic	192	48%	173	46%	190	49%	230	58%	230	62%	225	59%
Approaching Basic	95	24%	81	22%	84	22%	86	22%	65	17%	75	20%
Unsatisfactory	28	7%	16	4%	22	6%	33	8%	30	8%	25	6%
<b>Total</b>	<b>399</b>	<b>100%</b>	<b>374</b>	<b>100%</b>	<b>384</b>	<b>100%</b>	<b>399</b>	<b>100%</b>	<b>374</b>	<b>100%</b>	<b>384</b>	<b>100%</b>

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
**Jennings, Louisiana**

**Graduation Exit Examination (GEE)**  
**For the Year Ended June 30, 2009**

District Achievement Level Results	English Language Arts						Mathematics					
	2007		2008		2009		2007		2008		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 10, 11</b>												
Advanced	7	2%	5	1%	3	1%	29	9%	45	12%	40	10%
Mastery	53	16%	50	13%	41	11%	58	18%	70	18%	50	13%
Basic	169	53%	207	54%	216	55%	153	48%	173	45%	224	57%
Approaching Basic	71	22%	97	25%	103	26%	55	17%	59	15%	57	15%
Unsatisfactory	21	7%	27	7%	27	7%	26	8%	39	10%	20	5%
<b>Total</b>	<b>321</b>	<b>100%</b>	<b>386</b>	<b>100%</b>	<b>390</b>	<b>100%</b>	<b>321</b>	<b>100%</b>	<b>386</b>	<b>100%</b>	<b>391</b>	<b>100%</b>

District Achievement Level Results	Science						Social Studies					
	2007		2008		2009		2007		2008		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 10, 11</b>												
Advanced	16	5%	9	3%	17	5%	5	2%	2	1%	8	2%
Mastery	78	24%	70	22%	86	24%	36	11%	35	11%	28	8%
Basic	144	45%	145	46%	161	44%	192	59%	199	63%	202	56%
Approaching Basic	66	20%	73	23%	75	21%	66	20%	58	18%	75	21%
Unsatisfactory	20	6%	19	6%	21	6%	25	8%	22	7%	47	13%
<b>Total</b>	<b>324</b>	<b>100%</b>	<b>316</b>	<b>100%</b>	<b>360</b>	<b>100%</b>	<b>324</b>	<b>100%</b>	<b>316</b>	<b>100%</b>	<b>360</b>	<b>100%</b>

**Schedule 9**

**JEFFERSON DAVIS PARISH SCHOOL BOARD**  
Jennings, Louisiana

**IOWA and iLEAP Tests**  
**For the Year Ended June 30, 2009**

**2007**

**Schedule 9, continued**

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2007		2007		2007		2007	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	25	5%	47	10%	21	5%	26	6%
Mastery	125	27%	105	23%	87	19%	96	21%
Basic	222	48%	199	43%	213	47%	222	48%
Approaching Basic	49	11%	78	17%	114	25%	86	19%
Unsatisfactory	37	8%	29	6%	23	5%	28	6%
Total	458	100%	458	100%	458	100%	458	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2007		2007		2007		2007	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	16	4%	20	5%	14	3%	17	4%
Mastery	82	19%	56	13%	86	20%	53	13%
Basic	219	52%	212	50%	193	46%	210	50%
Approaching Basic	73	17%	77	18%	102	24%	84	20%
Unsatisfactory	31	7%	56	13%	26	6%	57	14%
Total	421	100%	421	100%	421	100%	421	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2007		2007		2007		2007	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	13	3%	13	3%	4	1%	13	3%
Mastery	80	19%	56	13%	66	16%	45	11%
Basic	230	55%	241	57%	216	51%	224	53%
Approaching Basic	69	16%	65	15%	108	26%	105	25%
Unsatisfactory	30	7%	47	11%	28	7%	35	8%
Total	422	100%	422	100%	422	100%	422	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2007		2007		2007		2007	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	23	6%	11	3%	12	3%	6	2%
Mastery	83	22%	45	12%	86	22%	71	19%
Basic	203	53%	229	60%	197	51%	220	57%
Approaching Basic	62	16%	74	19%	73	19%	72	19%
Unsatisfactory	12	3%	25	7%	15	4%	14	4%
Total	383	100%	384	100%	383	100%	383	100%

District Achievement Level Results	English Language Arts		Mathematics	
	2007		2007	
Students	Number	Percent	Number	Percent
<b>Grade 9</b>				
Advanced	5	1%	32	7%
Mastery	70	16%	37	8%
Basic	232	53%	233	53%
Approaching Basic	105	24%	79	18%
Unsatisfactory	24	6%	55	13%
Total	436	100%	436	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	21	5%	41	10%	17	4%	21	5%
Mastery	114	27%	92	22%	77	18%	109	26%
Basic	194	46%	193	46%	207	49%	197	47%
Approaching Basic	58	14%	55	13%	91	22%	65	16%
Unsatisfactory	32	8%	38	9%	27	6%	27	6%
Total	419	100%	419	100%	419	100%	419	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	17	5%	32	9%	14	4%	17	5%
Mastery	63	18%	47	13%	62	18%	71	20%
Basic	173	49%	178	50%	174	49%	172	49%
Approaching Basic	67	19%	53	15%	69	19%	65	18%
Unsatisfactory	34	10%	43	12%	35	10%	29	8%
Total	354	100%	353	100%	354	100%	354	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	11	3%	21	5%	11	3%	11	3%
Mastery	81	19%	42	10%	70	17%	47	11%
Basic	238	57%	232	56%	229	55%	248	60%
Approaching Basic	66	16%	73	18%	81	19%	69	17%
Unsatisfactory	20	5%	48	12%	25	6%	41	10%
Total	416	100%	416	100%	416	100%	416	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	26	7%	5	1%	5	1%	2	1%
Mastery	78	20%	23	6%	60	15%	58	15%
Basic	211	53%	232	58%	215	54%	228	57%
Approaching Basic	70	18%	88	22%	78	20%	61	15%
Unsatisfactory	15	4%	52	13%	42	11%	51	13%
Total	400	100%	400	100%	400	100%	400	100%

District Achievement Level Results	English Language Arts		Mathematics	
	2008		2008	
Students	Number	Percent	Number	Percent
<b>Grade 9</b>				
Advanced	3	1%	16	4%
Mastery	57	14%	36	9%
Basic	246	60%	236	58%
Approaching Basic	89	22%	85	21%
Unsatisfactory	13	3%	36	9%
Total	408	100%	409	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	19	5%	56	13%	23	5%	6	1%
Mastery	118	28%	88	21%	101	24%	128	31%
Basic	198	47%	187	45%	187	45%	202	48%
Approaching Basic	54	13%	59	14%	87	21%	52	12%
Unsatisfactory	30	7%	29	7%	21	5%	31	7%
Total	419	100%	419	100%	419	100%	419	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	11	3%	30	7%	27	6%	18	4%
Mastery	98	23%	67	16%	96	23%	64	15%
Basic	218	52%	222	52%	193	46%	244	58%
Approaching Basic	67	16%	71	17%	78	18%	58	14%
Unsatisfactory	29	7%	33	8%	29	7%	39	9%
Total	423	100%	423	100%	423	100%	423	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	9	3%	24	7%	8	2%	19	5%
Mastery	72	20%	59	17%	76	21%	36	10%
Basic	199	56%	192	54%	179	50%	172	48%
Approaching Basic	57	16%	48	13%	65	18%	102	29%
Unsatisfactory	20	6%	34	10%	28	8%	27	8%
Total	357	100%	357	100%	356	100%	356	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2009		2009		2009		2009	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	17	4%	16	4%	10	2%	16	4%
Mastery	87	21%	44	10%	92	22%	105	25%
Basic	223	53%	234	55%	201	48%	198	47%
Approaching Basic	72	17%	90	21%	87	21%	77	18%
Unsatisfactory	24	6%	39	9%	33	8%	27	6%
Total	423	100%	423	100%	423	100%	423	100%

District Achievement Level Results	English Language Arts		Mathematics	
	2009		2009	
Students	Number	Percent	Number	Percent
<b>Grade 9</b>				
Advanced	4	1%	29	7%
Mastery	73	18%	76	19%
Basic	254	64%	222	55%
Approaching Basic	63	16%	45	11%
Unsatisfactory	6	2%	29	7%
Total	400	100%	401	100%